

BENUE STATE GOVERNMENT 2026 DRAFT BUDGET

	PSE/MDA	PAGE No
	TABLE OF CONTENTS	i-ix
	Benue State Government 2026 Proposed Budget Summary	1
	Revenue by MDA's	2-5
	Total Revenue by Administrative Classification	6-9
	Recurrent Revenue by Administrative Classification	10-13
	Capital Receipt by Administrative Classification	14-16
	Revenue by Economic Classification	17--22
	Total Revenue by Fund	23
	Recurrent Revenue by Fund	24
	Capital Receipts by Fund	25
	Detail Revenue Estimates by MDAs	
	Sustainable Development Goals (SDG's)	26
	Benue State Commission for Peace and Reconciliation	27
	Benue State Emergency Management Agency (BENSEMA)	28
	Benue State Public Procurement Commission	29
	Benue Investment Promotion Agency	30
	Benue State Council for Climate Change	31
	Benue State Social Investment Programme	32
	Muslim Pilgrim Welfare Board	33
	Christian Pilgrims Welfare Board (CPWB)	34
	Benue State Pension Commission (PENCOM)	35
	Bureau for International Cooperation and Development	36
	Ministry of Information and Orientation	37
	Benue Television Corporation	38
	Radio Benue Corporation	39
	Benue printing and Publishing Corporation	40
		41
	Government Printing Department	
	Bureau for Art, Culture and Tourism	42
	Bureau of Internal Affairs and Special Services (BIASS)	43
	Bureau of Service Welfare	44
	Office of the Auditor-General	45
	Local Government Audit Department	46

Benue State Independent Electoral Commission (BSIEC)	47
Local Government Service Commission	48
Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	49
Liaison office Lagos	50
Liaison office Kaduna	51
Liaison office Abuja/Lodge	52
Ministry of Agriculture and Food Security	53
Akperan Orshi Polytechnic Yandev	54
Bureau of Agricultural Development and Mechanization (BADM)	55
Office of the Accountant-General	56
Debt Management Office	57
Benue State Internal Revenue Services	58
Ministry of Science, Technology and Innovation	59
Business and Engineering Skills Training (BEST) Center	60
Ministry of Power, Renewable Energy and Transport	61
Benue State Budget and Economic Planning Commission	62
Ministry of Water Resources, Environment and Climate Change	63
Benue State Water Board	64
Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	65
Benue State Environmental Sanitation Authority	66
Ministry of Cooperatives and Rural Development	67
Benue State Urban Development Board	68
Ministry of Lands, Survey and Solid Minerals	69
Benue State Geographic Information System	70
Bureau for Mines and Solid Minerals	71
Ministry of Industry, Trade and Investment	72
Directorate for Diaspora Linkages and Investment	73
High Court of Justice	74
Customary Court of Appeal	75
Ministry of Justice and Public Order	76
Ministry of women Affairs and Social Welfare	77
Benue State Rehabilitation Board, Apir	78
Ministry of Education and Knowledge Management	79
Benue state Universal Basic Education Board (BUBEB)	80
Benue State Library Board	81

Benue State Examinations Board	82
State Agency for Mass Education (SAME)	83
College of Education, Katsina-Ala	84-85
Benue State Educational Quality Assurance & Examination Board	86
College of Education, Oju	87
Benue State Polytechnic Ugbokolo	88-89
Akawe Torkula Polytechnic, Makurdi	90
Father. Moses Oshio Adasu University (FMOAU) Makurdi	91-92
Father. Moses Oshio Adasu University (FMOAU) College of Health Sciences	93
Benue State University of Agriculture, Science and Technology, Ihugh	94
Benue State Teaching Service Board (TSB)	95
Benue State Science and Technical Education Board	96
Benue State Scholarship Board	97
Ministry of Health and Human Services	98
Benue State Health Insurance Agency	99
Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	100
Benue State Primary Health Care Board	101
Hospital Management Board	102
Benue State College of Health Sciences & Technology, Agasha	103
Ministry of Youth and Sport and Creativity	104
Benue State Sport Council	105
Benue State Sport Marketing and Lottery Board	106
Ministry of Humanitarian Affairs and Disaster Management	107
Bureau for Local Government and Chieftaincy Affairs	108
Recurrent Expenditure by MDA	109-116
Total Expenditure by Fund Source	117-118
Total Expenditure by Administrative classification	119-123
Personnel Expenditure by Administrative Classification	124-128
Other Non-Debt Recurrent Expenditure by Fund Source	129-133
Debt Service Expenditure by Administrative Classification	134
Capital expenditure by Administrative Classification	135-139
Expenditure by Economic Classification	140-147
Total Expenditure by Functional Classification	148-151
Total Expenditure by Location	152

Total Expenditure by Programme (sector, objective and programme)	153-157
Health Capital Expenditure by Programme (sector, objectives, and Programme)	158-160
Governor's Office	161-163
Deputy Governor's Office	164-165
Office of the Chief of Staff	166-167
Office of the Principal Private Secretary	168-169
Sustainable Development Goals (SDGs)	170-171
Benue State Commission for Peace and Reconciliation	172-174
Benue State Emergency Management Agency (BENSEMA)	175-176
Public Procurement Commission	177-178
Benue Investment Promotion Agency	179-181
Benue State Council for Climate Change	182-184
Benue State Social Investment Programme	185-187
Bureau of Archives, Research and Documentation	188-189
Benue State Aids Control Agency (BENSACA)	190-191
Muslim Pilgrims Welfare Board (MPWB)	192-193
Christian Pilgrims Welfare Board (CPWB)	194-195
Benue State Pension Commission	196-199
Bureau of Special Projects & Infrastructure	200-202
Bureau for International Cooperation & Development	203-205
Bureau of Homeland Security	206-207
Benue State Bureau of Entrepreneurship & Wealth Creation	208-210
Benue State House of Assembly	211-212
Benue State House of Assembly Service Commission	213-215
Ministry of Information and Orientation	216-217
Benue State Television Corporation	218-220
Radio Benue Corporation	221-222
Benue Printing and Publishing Corporation (BPPC)	223-224
Government Printing Department	225-226
Bureau for Arts, Culture and Tourism	227-228
Bureau of Internal Affairs and Special Services (BIASS)	229-230
Office of the Head of Service (HOS)	231-232
Bureau of Establishment and Management Services	233-234
Bureau of Service Welfare	235-236
Bureau of Manpower Development and Training	237-238
Benue Public Service Institute	239-241
Office of the Auditor-General of the State	242-243

Local Government Audit Department	244-245
Benue State Civil Service Commission	246-247
Benue State Independent Electoral Commission (BSIEC)	248-250
Local Government Service Commission	251-252
Ministry of Communications and Digital Economy	253-255
Benue State Digital Infrastructure and Services Management Enforcement Agency (BENDISMEA)	256-257
Office of the Secretary to the State Government (SSG)	258-259
Bureau of Political – SSG	260-261
Bureau of Research and Policy Analysis (REPA) - SSG	262
Office of the Secretary to State Government - (EXCO)	263
Liaison Office Lagos	264-265
Liaison Office Kaduna	266-267
Liaison Office Abuja/Lodge	268-269
Ministry of Agriculture and Food Security	270-272
Akperan Orshi Polytechnic, Yandev.	273-276
Bureau of Agricultural Development & Mechanization (BADM)	277-278
Ministry of Finance	279-281
Office of the Accountant-General	282-283
Debt Management Office	284-285
Benue State Internal Revenue Service (BIRS)	286-288
Ministry of Science, Technology & Innovation	289-291
Business and Engineering Skills Training (BEST) Centre	292-293
Ministry of Power, Renewable Energy and Transport	294-296
Ministry of Works, Housing and Urban Development	297-299
Benue State Budget and Economic Planning Commission	300-302
Benue State Bureau of Statistics	303-304
Fiscal Responsibility Commission	305-307
Ministry of Water Resources, Environment and Climate Change	308-310
Benue State Water Board	311-312
Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	313-314
Benue State Environmental Sanitation Authority	315-316
Benue State Agro-Climate and Watershed Management Agency	317-319
Ministry of Marine and Blue Economy	320-322
Ministry of Cooperatives and Rural Development	323-325

	Benue State Urban Development Board	326-327
	Ministry of Lands, Survey and Solid Minerals	328-329
	Benue State Geographic Information System (BENGIS)	330-332
	Bureau for Mines and Solid Minerals	333-334
	Ministry of Industry, Trade and Investment	335-337
	Directorate for Diaspora Linkages and Investment	338-339
	Benue State Judicial Service Commission	340-342
	High Court of Justice	343-346
	Customary Court of Appeal	347-349
	Ministry of Justice and Public Order	350-351
	Citizens Mediation Centre, Makurdi	352
	Ministry of Women Affairs and Social Welfare	353-355
	Benue State Rehabilitation Board, Apir	356-357
	Benue State Community and Social Development Agency	358-360
	Ministry of Education and Knowledge Management	361-363
	Benue State Universal Basic Education Board (SUBEB)	364-366
	Benue State Library Board	367-368
	Benue State Examinations Board	369-370
	State Agency for Mass Education	371-372
	College of Education, Katsina-Ala	373-376
	Benue State Education Quality Assurance & Examination Board	377-379
	College of Education Oju	380-382
	Benue State Polytechnic, Ugbokolo	383-386
	Akawe Torkula Polytechnic, Makurdi	387-390
	Father Moses Oshio Adasu University (FMOAU) Makurdi (BSU)	391-394
	Father Moses Oshio Adasu University (FMOAU) College of Health Sciences	395-398
	Benue State University of Agriculture, Science and Technology (BUAST), Ihugh	399-403
	Benue State Teaching Service Board	404-406
	Benue State Science and Technical Education Board	407-408
	Benue State Scholarship Board	409-410
	Ministry of Health and Human Services	411-413
	Benue State Health Insurance Agency	414-416
	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH), Makurdi	417-420
	Benue State Primary Health Care Board	421-423

Hospital Management Board	424-425
Benue State College of Health Sciences & Technology, Agasha	426-428
Ministry of Youth, Sports and Creativity	429-431
Benue State Sports Council	432-433
Benue State Sports Marketing and Lottery Board	434-436
Ministry of Humanitarian Affairs and Disaster Management	437-440
Bureau for Local Government and Chieftaincy Affairs	441-443
Capital Expenditure by MDA	
Governor's Office	444-445
Deputy Governor's Office	446-447
Office of the Chief of Staff	448-449
Office of the Principal Private Secretary	450-451
Sustainable Development Goals (SDGs)	452-454
Benue State Commission for Peace and Reconciliation	455-457
Benue State Emergency Management Agency (BENSEMA)	458-460
Public Procurement Commission	461
Benue Investment Promotion Agency	462-464
Benue State Council for Climate Change	465-467
Benue State Social Investment Programme	468-469
Bureau of Archives, Research and Documentation	470
Benue State Aids Control Agency (BENSACA)	471
Muslim Pilgrims Welfare Board (MPWB)	472
Christian Pilgrims Welfare Board (CPWB)	473
Benue State Pension Commission	474
Bureau of Special Projects & Infrastructure	475-480
Bureau for International Cooperation & Development	481
Bureau of Homeland Security	482-483
Benue State Bureau for Entrepreneurship & Wealth Creation	484-485
Benue State House of Assembly Commission	486-489
Ministry of Information & Orientation	490-494
Benue State Television Corporation	495
Government Printing Department	496
Bureau for Arts, Culture and Tourism	497-498
Bureau of Internal Affairs and Special Services (BIASS)	499
Bureau of Service Welfare	500-501
Benue Public Service Institute	502-504
Office of the Auditor-General of the State	505
Local Government Audit Department	506

	Benue State Civil Service Commission	507
	Benue State Independent Electoral Commission (BSIEC)	508-509
	Local Government Service Commission	510
	Ministry of Communications and Digital Economy	511-514
	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	515-516
	Office of the Secretary to the State Government (SSG)	517-520
	Bureau of Political – SSG	521-522
	Bureau of Research and Policy Analysis (REPA) - SSG	523
	Liaison Office Kaduna	524
	Liaison Office Abuja/Lodge	525
	Ministry of Agriculture and Food Security	526-540
	Akperan Orshi Polytechnic, Yandev.	541-550
	Bureau of Agricultural Development & Mechanization (BADM)	551-571
	Ministry of Finance	572-574
	Office of the Accountant-General	575
	Debt Management Office	576
	Benue State Internal Revenue Service (BIRS)	577-579
	Ministry of Science, Technology & Innovation	580-585
	Ministry of Power, Renewable Energy and Transport	586-593
	Ministry of Works, Housing and Urban Development	594-611
	Benue State Budget and Economic Planning Commission	612-616
	Benue State Bureau of Statistics	617
	Fiscal Responsibility Commission	618-619
	Ministry of Water Resources, Environment and Climate Change	620-628
	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	629-632
	Benue State Environmental Sanitation Authority	633-635
	Benue State Agro-Climate and Watershed Management Agency	636-638
	Ministry of Marine and Blue Economy	639-642
	Ministry of Cooperatives and Rural Development	643-652
	Benue State Urban Development Board	653-656
	Ministry of Lands, Survey and Solid Minerals	657-660
	Benue State Geographic Information System (BENGIS)	661-662
	Bureau of Mines and Solid Mineral	663-665
	Ministry of Industry, Trade and Investment	666-672

	Directorate for Diaspora Linkages and Investment	673-674
	Benue State Judicial Service Commission	675-677
	High Court of Justice	678-683
	Customary Court of Appeal	684-686
	Ministry of Justice and Public Order	687-688
	Ministry of Women Affairs and Social Welfare	689-693
	Benue State Rehabilitation Board, Apir	694
	Benue State Community and Social Development Agency	696
	Ministry of Education and Knowledge Management	697-708
	Benue State Universal Basic Education Board (SUBEB)	709-760
	Benue State Examinations Board	761
	State Agency for Mass Education	762
	College of Education, Katsina-Ala	763-767
	Benue State Education Quality Assurance & Examinations Board	768-772
	College of Education Oju	773-778
	Benue State Polytechnic, Ugbokolo	779-783
	Akawe Torkula Polytechnic, Makurdi	784-797
	Father Moses Oshio Adasu State University (FMAOU), Makurdi (BSU)	798-802
	Father Moses Oshio Adasu University College of Health Sciences	803-806
	Benue State University of Agriculture, Science and Technology, Ihugh	807-814
	Benue State Teaching Service Board (TSB)	815-817
	Benue State Science and Technical Education Board	818
	Benue State Scholarship Board	819
	Ministry of Health and Human Services	820-835
	Benue State Health Insurance Agency	836-837
	Father Moses Oshio Adasu University Teaching hospital (FMOAUTH)	838-842
	Benue State Primary Health Care Board	843-844
	Hospital Management Board	845
	Benue State College of Health Sciences & Technology, Agasha	846-849
	Ministry of Youth, Sports and Creativity	850-854
	Benue State Sports Marketing and Lottery Board	855-856
	Ministry of Humanitarian Affairs and Disaster Management	857-862
	Bureau for Local Government and Chieftaincy Affairs	863-864

Benue State Government 2026 Draft Budget (Post MDA Bi-Lateral) Summary			
Item	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Opening Balance			
Recurrent Revenue	405,902,160,096.52	240,312,157,469.07	394,624,784,734.27
11 - GOVERNMENT SHARE OF FAAC	363,321,816,737.13	219,064,696,170.32	328,978,964,768.18
12 - INDEPENDENT REVENUE	42,580,343,359.39	21,247,461,298.75	65,645,819,966.09
Recurrent Expenditure	230,987,437,010.85	107,570,319,823.24	282,391,201,030.12
21 - PERSONNEL COST	82,653,582,265.93	74,600,959,014.38	136,976,243,660.44
22 - OTHER RECURRENT COSTS, of which:	148,333,854,744.92	32,969,360,808.86	145,414,957,369.68
<i>Other Non Debt Recurrent</i>	<i>148,333,854,744.92</i>	<i>32,969,360,808.86</i>	<i>136,868,777,166.92</i>
<i>Debt Service</i>	-	-	<i>8,546,180,202.77</i>
Transfer to Capital Account	174,914,723,085.67	132,741,837,645.83	112,233,583,704.15
Other Receipts	144,210,828,833.93	51,834,016,334.62	210,881,979,331.89
13 - AID AND GRANTS	36,472,214,759.87	51,819,016,334.62	10,881,979,331.89
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	107,738,614,074.06	15,000,000.00	200,000,000,000.00
23 - CAPITAL EXPENDITURE (Capital Expenditure)	319,125,551,919.60	119,377,694,370.35	323,115,563,036.03
Total Revenue (including OB)	550,112,988,930.45	292,146,173,803.69	605,506,764,066.16
Total Expenditure	550,112,988,930.45	226,948,014,193.59	605,506,764,066.16
Closing Balance	-	65,198,159,610.10	-

Benue State Government 2026 Executive Budget Proposal - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
-	<u>Total Revenue</u>	<u>328,978,964,768.18</u>	<u>65,660,831,016.09</u>	<u>394,639,795,784.27</u>	<u>10,881,979,331.89</u>	<u>200,000,000,000.00</u>	<u>210,881,979,331.89</u>	<u>605,521,775,116.16</u>
010000000000	ADMINISTRATION SECTOR:	-	1,772,603,828.52	1,772,603,828.52	312,273,000.00	-	312,273,000.00	2,084,876,828.52
011100000000	Government House Administration	-	1,580,891,144.60	1,580,891,144.60	250,000,000.00	-	250,000,000.00	1,830,891,144.60
011100600100	Benue State Commission for Peace and Reconciliation	-	-	-	250,000,000.00	-	250,000,000.00	250,000,000.00
011101000100	Public Procurement Commission	-	1,070,306,050.00	1,070,306,050.00	-	-	-	1,070,306,050.00
011101200100	Benue Investment Promotion Agency	-	509,185,094.60	509,185,094.60	-	-	-	509,185,094.60
011103700100	Muslim Pilgrims Welfare Board (MPWB)	-	200,000.00	200,000.00	-	-	-	200,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	-	1,200,000.00	1,200,000.00	-	-	-	1,200,000.00
012300000000	Ministry of Information & Orientation	-	42,991,894.39	42,991,894.39	-	-	-	42,991,894.39
012300100100	Ministry of Information & Orientation	-	10,168,307.03	10,168,307.03	-	-	-	10,168,307.03
012300300100	Benue State Television Corporation	-	11,002,863.03	11,002,863.03	-	-	-	11,002,863.03
012300400100	Radio Benue Corporation	-	9,087,089.81	9,087,089.81	-	-	-	9,087,089.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	-	12,117,840.00	12,117,840.00	-	-	-	12,117,840.00
012305500100	Government Printing Department	-	615,794.52	615,794.52	-	-	-	615,794.52
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	-	19,394,863.03	19,394,863.03	-	-	-	19,394,863.03
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	-	19,394,863.03	19,394,863.03	-	-	-	19,394,863.03
012500000000	Office of the Head of Service (HOS)	-	52,993,000.00	52,993,000.00	-	-	-	52,993,000.00
012500300100	Bureau of Service Welfare	-	52,993,000.00	52,993,000.00	-	-	-	52,993,000.00
014000000000	Auditor General	-	1,038,820.21	1,038,820.21	-	-	-	1,038,820.21
014000100100	Office of the Auditor-General of the State	-	538,820.21	538,820.21	-	-	-	538,820.21
014000200100	Local Government Audit Department	-	500,000.00	500,000.00	-	-	-	500,000.00
014800000000	Benue State Independent Electoral Commission (BSIEC)	-	13,500,000.00	13,500,000.00	-	-	-	13,500,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	-	13,500,000.00	13,500,000.00	-	-	-	13,500,000.00

015600000000	Ministry of Communications and Digital Economy	-	57,900,000.00	57,900,000.00	62,273,000.00	-	62,273,000.00	120,173,000.00
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	57,900,000.00	57,900,000.00	62,273,000.00	-	62,273,000.00	120,173,000.00
016100000000	Office of the Secretary to the State Government (SSG)	-	3,894,106.30	3,894,106.30	-	-	-	3,894,106.30
016100500100	Liaison Office Lagos	-	1,154,620.00	1,154,620.00	-	-	-	1,154,620.00
016100500200	Liaison Office Kaduna	-	1,200,000.00	1,200,000.00	-	-	-	1,200,000.00
016100500300	Liaison Office Abuja/Lodge	-	1,539,486.30	1,539,486.30	-	-	-	1,539,486.30
020000000000	ECONOMIC SECTOR:	328,978,964,768.18	54,746,182,056.51	383,725,146,824.69	1,900,000,000.00	200,000,000,000.00	201,900,000,000.00	585,625,146,824.69
021500000000	Ministry of Agriculture & Food Security	-	633,555,097.85	633,555,097.85	-	-	-	633,555,097.85
021502100100	Akperan Orshi Polytechnic, Yandev.	-	93,710,595.76	93,710,595.76	-	-	-	93,710,595.76
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	-	539,844,502.09	539,844,502.09	-	-	-	539,844,502.09
022000000000	Ministry of Finance	328,978,964,768.18	32,598,734,261.00	361,577,699,029.18	-	200,000,000,000.00	200,000,000,000.00	561,577,699,029.18
022000700100	Office of the Accountant-General	328,978,964,768.18	-	328,978,964,768.18	-	-	-	328,978,964,768.18
022000200100	Debt Management Office	-	-	-	-	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	-	32,598,734,261.00	32,598,734,261.00	-	-	-	32,598,734,261.00
022800000000	Ministry of Science, Technological & Innovation	-	319,353,443.94	319,353,443.94	-	-	-	319,353,443.94
022800100100	Ministry of Science, Technology & Innovation	-	314,434,301.81	314,434,301.81	-	-	-	314,434,301.81
022800200300	Business and Engineering Skills Training (BEST) Centre	-	4,919,142.14	4,919,142.14	-	-	-	4,919,142.14
023100000000	Ministry of Power, Renewable Energy &Transport	-	56,917,577.75	56,917,577.75	-	-	-	56,917,577.75
023100100100	Ministry of Power, Renewable Energy and Transport	-	56,917,577.75	56,917,577.75	-	-	-	56,917,577.75
023800000000	Benue State Budget and Economic Planning Commission	-	48,108.95	48,108.95	-	-	-	48,108.95
023800100100	Benue State Budget and Economic Planning Commission	-	48,108.95	48,108.95	-	-	-	48,108.95
025200000000	Ministry of Water Resources, Environment and Climate Change	-	430,564,232.25	430,564,232.25	-	-	-	430,564,232.25
025200100100	Ministry of Water Resources, Environment and Climate Change	-	94,502,906.17	94,502,906.17	-	-	-	94,502,906.17
025210200100	Benue State Water Board	-	63,118,938.41	63,118,938.41	-	-	-	63,118,938.41

025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	-	22,942,387.66	22,942,387.66	-	-	-	22,942,387.66
025210400100	Benue State Environmental Sanitation Authority	-	250,000,000.00	250,000,000.00	-	-	-	250,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	-	164,808,593.91	164,808,593.91	1,900,000,000.00	-	1,900,000,000.00	2,064,808,593.91
025400100100	Ministry of Cooperatives and Rural Development	-	68,590,700.00	68,590,700.00	1,900,000,000.00	-	1,900,000,000.00	1,968,590,700.00
025400200100	Benue State Urban Development Board	-	96,217,893.91	96,217,893.91	-	-	-	96,217,893.91
026000000000	Ministry of Lands, Survey and Solid Minerals	-	4,747,479,151.11	4,747,479,151.11	-	-	-	4,747,479,151.11
026000100100	Ministry of Lands, Survey and Solid Minerals	-	207,683,972.75	207,683,972.75	-	-	-	207,683,972.75
026000200100	Benue State Geographic Information System	-	2,326,445,178.36	2,326,445,178.36	-	-	-	2,326,445,178.36
026000300100	Bureau for Mines and Solid Minerals	-	2,213,350,000.00	2,213,350,000.00	-	-	-	2,213,350,000.00
022200000000	Ministry of Industry, Trade and Investment	-	15,794,721,589.74	15,794,721,589.74	-	-	-	15,794,721,589.74
022200100100	Ministry of Industry, Trade and Investment	-	15,607,592,483.04	15,607,592,483.04	-	-	-	15,607,592,483.04
022200300100	Directorate for Diaspora Linkages and Investment	-	187,129,106.70	187,129,106.70	-	-	-	187,129,106.70
030000000000	LAW & JUSTICE SECTOR:	-	227,632,459.18	227,632,459.18	-	-	-	227,632,459.18
031800000000	Benue State Judicial Service Commission	-	204,347,709.18	204,347,709.18	-	-	-	204,347,709.18
031805100100	High Court of Justice	-	202,793,094.45	202,793,094.45	-	-	-	202,793,094.45
031805200100	Customary Court of Appeal	-	1,554,614.73	1,554,614.73	-	-	-	1,554,614.73
032600000000	Ministry of Justice and Public Order	-	23,284,750.00	23,284,750.00	-	-	-	23,284,750.00
032600100100	Ministry of Justice and Public Order	-	23,284,750.00	23,284,750.00	-	-	-	23,284,750.00
050000000000	SOCIAL SECTOR:	-	8,914,412,671.87	8,914,412,671.87	8,669,706,331.89	-	8,669,706,331.89	17,584,119,003.76
051400000000	Ministry of Women Affairs and Social Welfare	-	5,015,420.00	5,015,420.00	-	-	-	5,015,420.00
051400100100	Ministry of Women Affairs and Social Welfare	-	3,256,420.00	3,256,420.00	-	-	-	3,256,420.00
051405100100	Benue State Rehabilitation Board, Apir	-	1,759,000.00	1,759,000.00	-	-	-	1,759,000.00
051700000000	Ministry of Education and Knowledge Management	-	6,869,353,414.24	6,869,353,414.24	8,419,706,331.89	-	8,419,706,331.89	15,289,059,746.13
051700100100	Ministry of Education and Knowledge Management	-	316,971,476.89	316,971,476.89	-	-	-	316,971,476.89
051700300100	Benue State Universal Basic Education Board (SUBEB)	-	765,760,804.40	765,760,804.40	8,419,706,331.89	-	8,419,706,331.89	9,185,467,136.29
051700800100	Benue State Library Board	-	150,500.00	150,500.00	-	-	-	150,500.00

051701000100	State Agency for Mass Education	-	196,246.02	196,246.02	-	-	-	196,246.02
051701100100	College of Education, Katsina-Ala	-	316,218,112.25	316,218,112.25	-	-	-	316,218,112.25
051701200100	Benue State Education Quality Assurance & Examinations Board	-	1,940,000,000.00	1,940,000,000.00	-	-	-	1,940,000,000.00
051701300100	College of Education Oju	-	99,104,430.74	99,104,430.74	-	-	-	99,104,430.74
051701800100	Benue State Polytechnic, Ugbokolo	-	549,730,100.00	549,730,100.00	-	-	-	549,730,100.00
051701800200	Akawe Torkula Polytechnic, Makurdi	-	85,400,600.00	85,400,600.00	-	-	-	85,400,600.00
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	-	1,627,485,688.19	1,627,485,688.19	-	-	-	1,627,485,688.19
051703100200	Benue State University College of Health Sciences	-	957,635,200.00	957,635,200.00	-	-	-	957,635,200.00
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	-	169,940,000.00	169,940,000.00	-	-	-	169,940,000.00
051705400100	Benue State Teaching Service Board	-	35,644,540.00	35,644,540.00	-	-	-	35,644,540.00
051705500100	Benue State Science and Technical Education Board	-	1,267,000.00	1,267,000.00	-	-	-	1,267,000.00
051705600100	Benue State Scholarship Board	-	3,848,715.76	3,848,715.76	-	-	-	3,848,715.76
052100000000	Ministry of Health and Human Services	-	1,784,962,234.24	1,784,962,234.24	250,000,000.00	-	250,000,000.00	2,034,962,234.24
052100100100	Ministry of Health and Human Services	-	238,088,964.00	238,088,964.00	-	-	-	238,088,964.00
052100200100	Benue State Health Insurance Agency	-	11,546,147.27	11,546,147.27	-	-	-	11,546,147.27
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	-	1,039,481,980.79	1,039,481,980.79	-	-	-	1,039,481,980.79
052110200100	Hospital Management Board	-	450,262,202.18	450,262,202.18	-	-	-	450,262,202.18
052110300100	Benue State College of Health Sciences & Technology,Agasha	-	45,582,940.00	45,582,940.00	250,000,000.00	-	250,000,000.00	295,582,940.00
053900000000	Ministry of Youth, Sports and Creativity	-	255,081,603.38	255,081,603.38	-	-	-	255,081,603.38
053900100100	Ministry of Youth, Sports and Creativity	-	47,724,075.38	47,724,075.38	-	-	-	47,724,075.38
053905100100	Benue State Sports Council	-	357,528.00	357,528.00	-	-	-	357,528.00
053905400100	Benue State Sports Marketing and Lottery Board	-	207,000,000.00	207,000,000.00	-	-	-	207,000,000.00

2026 Executive Budget Proposal - Total Revenue (including Capital Receipts) by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	Total Revenue	550,112,988,930.45	292,146,173,803.69	605,521,775,116.16
01000000000	ADMINISTRATION SECTOR:	17,074,271,429.69	10,313,296,581.61	2,084,876,828.52
01110000000	Government House Administration	16,825,631,419.36	10,205,314,890.16	1,830,891,144.60
011100500100	Sustainable Development Goals (SDGs)	1,012,313,234.00	-	-
011100600100	Benue State Commission for Peace and Reconciliation	-	-	250,000,000.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	4,699,267,716.73	9,378,323,794.20	-
011101000100	Public Procurement Commission	710,318,980.04	822,062,695.96	1,070,306,050.00
011101200100	Benue Investment Promotion Agency	5,674,394,180.50	-	509,185,094.60
011101600100	Benue State Council on Climate Change	2,581,112,046.89	3,585,000.00	-
011102000100	Benue State Social Investment Programme	1,132,765,069.39	-	-
011103700100	Muslim Pilgrims Welfare Board (MPWB)	153,948.63	-	200,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	461,845.89	343,400.00	1,200,000.00
011104500100	Benue State Pension Commission	568,172,486.35	-	-
011113200100	Bureau for International Cooperation & Development	446,671,910.94	1,000,000.00	-
01230000000	Ministry of Information & Orientation	55,660,307.43	63,627,379.71	42,991,894.39
012300100100	Ministry of Information & Orientation	18,988,050.11	53,264,589.71	10,168,307.03
012300300100	Benue State Television Corporation	11,002,863.03	1,093,440.00	11,002,863.03
012300400100	Radio Benue Corporation	9,087,089.50	1,410,500.00	9,087,089.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	12,117,794.52	7,748,850.00	12,117,840.00
012305500100	Government Printing Department	615,794.52	-	615,794.52
012305600100	Bureau for Arts, Culture and Tourism	3,848,715.76	110,000.00	-
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.05	3,522,200.00	19,394,863.03
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.05	3,522,200.00	19,394,863.03
01250000000	Office of the Head of Service (HOS)	64,988,964.84	38,809,961.74	52,993,000.00
012500300100	Bureau of Service Welfare	64,988,964.84	38,809,961.74	52,993,000.00
01400000000	Auditor General	877,507.19	140,000.00	1,038,820.21
014000100100	Office of the Auditor-General of the State	538,820.21	100,000.00	538,820.21
014000200100	Local Government Audit Department	338,686.99	40,000.00	500,000.00

014800000000	Benue State Independent Electoral Commission (BSIEC)	61,616,317.14	-	13,500,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	61,616,317.14	-	13,500,000.00
014900000000	Local Government Service Commission	44,367,464.22	-	-
014900100100	Local Government Service Commission	44,367,464.22	-	-
015600000000	Ministry of Communications and Digital Economy	-	-	120,173,000.00
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	120,173,000.00
016100000000	Office of the Secretary to the State Government (SSG)	3,040,485.45	1,882,150.00	3,894,106.30
016100500100	Liaison Office Lagos	1,154,614.73	625,550.00	1,154,620.00
016100500200	Liaison Office Kaduna	346,384.42	850,000.00	1,200,000.00
016100500300	Liaison Office Abuja/Lodge	1,539,486.30	406,600.00	1,539,486.30
020000000000	ECONOMIC SECTOR:	510,237,953,942.83	232,806,080,386.54	585,625,146,824.69
021500000000	Ministry of Agriculture & Food Security	10,603,330,954.52	1,246,458,584.47	633,555,097.85
021500100100	Ministry of Agriculture & Food Security	6,367,378,220.51	-	-
021502100100	Akperan Orshi Polytechnic, Yandev.	726,991,348.84	370,177,429.29	93,710,595.76
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	3,508,961,385.17	876,281,155.18	539,844,502.09
022000000000	Ministry of Finance	488,026,339,229.98	231,057,795,106.85	561,577,699,029.18
022000700100	Office of the Accountant-General	365,358,012,485.94	219,064,696,170.32	328,978,964,768.18
022000200100	Debt Management Office	100,000,000,000.00	-	200,000,000,000.00
022000800100	Benue State Internal Revenue Service (BIRS)	22,668,326,744.04	11,993,098,936.53	32,598,734,261.00
022800000000	Ministry of Science, Technological & Innovation	175,753,443.94	10,144,180.00	319,353,443.94
022800100100	Ministry of Science, Technology & Innovation	170,834,301.81	9,868,430.00	314,434,301.81
022800200300	Business and Engineering Skills Training (BEST) Centre	4,919,142.14	275,750.00	4,919,142.14
023100000000	Ministry of Power, Renewable Energy & Transport	33,458,686.50	37,986,756.09	56,917,577.75
023100100100	Ministry of Power, Renewable Energy and Transport	33,458,686.50	37,986,756.09	56,917,577.75
023800000000	Benue State Budget and Economic Planning Commission	4,224,480,045.10	-	48,108.95
023800100100	Benue State Budget and Economic Planning Commission	4,224,480,045.10	-	48,108.95
025200000000	Ministry of Water Resources, Environment and Climate Change	931,871,886.49	74,643,578.98	430,564,232.25
025200100100	Ministry of Water Resources, Environment and Climate Change	207,118,271.12	-	94,502,906.17
025210200100	Benue State Water Board	63,118,938.41	18,750,000.00	63,118,938.41

025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	568,335,660.12	5,050,000.00	22,942,387.66
025210400100	Benue State Environmental Sanitation Authority	93,299,016.84	50,843,578.98	250,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	210,784,058.32	56,836,300.00	2,064,808,593.91
025400100100	Ministry of Cooperatives and Rural Development	114,566,164.40	29,735,800.00	1,968,590,700.00
025400200100	Benue State Urban Development Board	96,217,893.91	27,100,500.00	96,217,893.91
026000000000	Ministry of Lands, Survey and Solid Minerals	2,670,498,000.52	159,546,364.15	4,747,479,151.11
026000100100	Ministry of Lands, Survey and Solid Minerals	144,298,000.52	159,546,364.15	207,683,972.75
026000200100	Benue State Geographic Information System	-	-	2,326,445,178.36
026000300100	Bureau for Mines and Solid Minerals	2,526,200,000.00	-	2,213,350,000.00
022200000000	Ministry of Industry, Trade and Investment	3,361,437,637.46	162,669,516.00	15,794,721,589.74
022200100100	Ministry of Industry, Trade and Investment	3,174,308,530.75	162,669,516.00	15,607,592,483.04
022200300100	Directorate for Diaspora Linkages and Investment	187,129,106.70	-	187,129,106.70
030000000000	LAW & JUSTICE SECTOR:	232,286,572.27	132,540,723.00	227,632,459.18
031800000000	Benue State Judicial Service Commission	209,001,841.94	129,586,623.00	204,347,709.18
031805100100	High Court of Justice	202,793,094.45	128,726,223.00	202,793,094.45
031805200100	Customary Court of Appeal	6,208,747.49	860,400.00	1,554,614.73
032600000000	Ministry of Justice and Public Order	23,284,730.33	2,954,100.00	23,284,750.00
032600100100	Ministry of Justice and Public Order	23,284,730.33	2,954,100.00	23,284,750.00
050000000000	SOCIAL SECTOR:	22,568,476,985.66	48,894,256,112.54	17,584,119,003.76
051400000000	Ministry of Women Affairs and Social Welfare	3,697,568.30	86,832,640.63	5,015,420.00
051400100100	Ministry of Women Affairs and Social Welfare	3,697,568.30	12,178,640.63	3,256,420.00
051405100100	Benue State Rehabilitation Board, Apir	-	74,654,000.00	1,759,000.00
051700000000	Ministry of Education and Knowledge Management	17,621,817,809.71	45,087,633,237.20	15,289,059,746.13
051700100100	Ministry of Education and Knowledge Management	316,971,476.89	111,997,461.92	316,971,476.89
051700300100	Benue State Universal Basic Education Board (SUBEB)	7,382,553,139.62	39,146,542,400.11	9,185,467,136.29
051700800100	Benue State Library Board	231,307.82	49,500.00	150,500.00
051700900100	Benue State Examinations Board	282,702,816.45	77,693,410.00	-
051701000100	State Agency for Mass Education	384,871.58	100,000.00	196,246.02
051701100100	College of Education, Katsina-Ala	774,861,946.56	695,959,891.68	316,218,112.25
051701200100	Benue State Education Quality Assurance & Examinations Board	596,550,942.27	37,758,454.96	1,940,000,000.00
051701300100	College of Education Oju	99,104,430.74	25,625,500.00	99,104,430.74
051701800100	Benue State Polytechnic, Ugbokolo	1,232,874,547.62	446,171,871.90	549,730,100.00

051701800200	Akawe Torkula Polytechnic, Makurdi	919,697,394.18	2,577,700.00	85,400,600.00
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	5,084,706,476.20	3,873,540,600.40	1,627,485,688.19
051703100200	Benue State University College of Health Sciences	838,031,425.40	645,333,046.23	957,635,200.00
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ihugh	-	6,000,000.00	169,940,000.00
051705400100	Benue State Teaching Service Board	86,989,089.18	16,783,400.00	35,644,540.00
051705500100	Benue State Science and Technical Education Board	2,309,229.45	1,500,000.00	1,267,000.00
051705600100	Benue State Scholarship Board	3,848,715.76	-	3,848,715.76
052100000000	Ministry of Health and Human Services	3,382,162,283.68	2,892,193,871.80	2,034,962,234.24
052100100100	Ministry of Health and Human Services	168,617,274.17	151,677,400.00	238,088,964.00
052100200100	Benue State Health Insurance Agency	290,020,107.79	534,983,028.60	11,546,147.27
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	2,569,000,720.24	1,130,546,504.00	1,039,481,980.79
052102700100	Benue State Primary Health Care Board	33,861,979.30	719,326,926.20	-
052110200100	Hospital Management Board	320,662,202.18	355,660,013.00	450,262,202.18
052110300100	Benue State College of Health Sciences & Technology, Agasha	-	-	295,582,940.00
053900000000	Ministry of Youth, Sports and Creativity	101,963,623.97	70,914,198.17	255,081,603.38
053900100100	Ministry of Youth, Sports and Creativity	47,724,075.38	184,250.00	47,724,075.38
053905100100	Benue State Sports Council	357,528.00	125,000.00	357,528.00
053905400100	Benue State Sports Marketing and Lottery Board	53,882,020.59	70,604,948.17	207,000,000.00
054400000000	Ministry of Humanitarian Affairs and Disaster Management	850,000,000.00	230,100,000.00	-
054400100100	Ministry of Humanitarian Affairs and Disaster Management	850,000,000.00	230,100,000.00	-
055100000000	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	526,582,164.74	-
055100100100	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	526,582,164.74	-

2026 Executive Budget Proposal - Recurrent Revenue by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
-	<i>Total Recurrent Revenue</i>	<i>405,902,160,096.52</i>	<i>240,312,157,469.07</i>	<i>394,639,795,784.27</i>
010000000000	ADMINISTRATION SECTOR:	1,441,476,151.35	879,058,197.70	1,772,603,828.52
011100000000	Government House Administration	1,262,455,742.48	822,406,095.96	1,580,891,144.60
011101000100	Public Procurement Commission	710,318,980.04	822,062,695.96	1,070,306,050.00
011101200100	Benue Investment Promotion Agency	509,185,094.60	-	509,185,094.60
011103700100	Muslim Pilgrims Welfare Board (MPWB)	153,948.63	-	200,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	461,845.89	343,400.00	1,200,000.00
011104500100	Benue State Pension Commission	42,335,873.32	-	-
012300000000	Ministry of Information & Orientation	46,840,564.35	12,297,790.00	42,991,894.39
012300100100	Ministry of Information & Orientation	10,168,307.03	1,935,000.00	10,168,307.03
012300300100	Benue State Television Corporation	11,002,863.03	1,093,440.00	11,002,863.03
012300400100	Radio Benue Corporation	9,087,089.50	1,410,500.00	9,087,089.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	12,117,794.52	7,748,850.00	12,117,840.00
012305500100	Government Printing Department	615,794.52	-	615,794.52
012305600100	Bureau for Arts, Culture and Tourism	3,848,715.76	110,000.00	-
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.05	3,522,200.00	19,394,863.03
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	18,088,964.05	3,522,200.00	19,394,863.03
012500000000	Office of the Head of Service (HOS)	64,988,964.84	38,809,961.74	52,993,000.00
012500300100	Bureau of Service Welfare	64,988,964.84	38,809,961.74	52,993,000.00
014000000000	Auditor General	877,507.19	140,000.00	1,038,820.21
014000100100	Office of the Auditor-General of the State	538,820.21	100,000.00	538,820.21
014000200100	Local Government Audit Department	338,686.99	40,000.00	500,000.00

014800000000	Benue State Independent Electoral Commission (BSIEC)	45,183,922.98	-	13,500,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	45,183,922.98	-	13,500,000.00
015600000000	Ministry of Communications and Digital Economy	-	-	57,900,000.00
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	57,900,000.00
016100000000	Office of the Secretary to the State Government (SSG)	3,040,485.45	1,882,150.00	3,894,106.30
016100500100	Liaison Office Lagos	1,154,614.73	625,550.00	1,154,620.00
016100500200	Liaison Office Kaduna	346,384.42	850,000.00	1,200,000.00
016100500300	Liaison Office Abuja/Lodge	1,539,486.30	406,600.00	1,539,486.30
020000000000	ECONOMIC SECTOR:	394,248,417,516.06	231,556,899,231.36	383,725,146,824.69
021500000000	Ministry of Agriculture & Food Security	2,871,259,565.94	16,877,429.29	633,555,097.85
021502100100	Akperan Orshi Polytechnic, Yandev.	331,415,063.85	16,877,429.29	93,710,595.76
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	2,539,844,502.09	-	539,844,502.09
022000000000	Ministry of Finance	385,990,143,481.17	231,057,795,106.85	361,577,699,029.18
022000700100	Office of the Accountant-General	363,321,816,737.13	219,064,696,170.32	328,978,964,768.18
022000800100	Benue State Internal Revenue Service (BIRS)	22,668,326,744.04	11,993,098,936.53	32,598,734,261.00
022800000000	Ministry of Science, Technological & Innovation	175,753,443.94	10,144,180.00	319,353,443.94
022800100100	Ministry of Science, Technology & Innovation	170,834,301.81	9,868,430.00	314,434,301.81
022800200300	Business and Engineering Skills Training (BEST) Centre	4,919,142.14	275,750.00	4,919,142.14
023100000000	Ministry of Power,Renewable Energy &Transport	33,458,686.50	37,986,756.09	56,917,577.75
023100100100	Ministry of Power,Renewable Energy and Transport	33,458,686.50	37,986,756.09	56,917,577.75
023800000000	Benue State Budget and Economic Planning Commission	48,108.95	-	48,108.95
023800100100	Benue State Budget and Economic Planning Commission	48,108.95	-	48,108.95
025200000000	Ministry of Water Resources, Environment and Climate Change	273,863,249.09	55,043,578.98	430,564,232.25

025200100100	Ministry of Water Resources, Environment and Climate Change	94,502,906.17	-	94,502,906.17
025210200100	Benue State Water Board	63,118,938.41	18,750,000.00	63,118,938.41
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	22,942,387.66	5,050,000.00	22,942,387.66
025210400100	Benue State Environmental Sanitation Authority	93,299,016.84	31,243,578.98	250,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	144,808,593.91	56,836,300.00	164,808,593.91
025400100100	Ministry of Cooperatives and Rural Development	48,590,700.00	29,735,800.00	68,590,700.00
025400200100	Benue State Urban Development Board	96,217,893.91	27,100,500.00	96,217,893.91
026000000000	Ministry of Lands, Survey and Solid Minerals	2,670,498,000.52	159,546,364.15	4,747,479,151.11
026000100100	Ministry of Lands, Survey and Solid Minerals	144,298,000.52	159,546,364.15	207,683,972.75
026000200100	Benue State Geographic Information System	-	-	2,326,445,178.36
026000300100	Bureau for Mines and Solid Minerals	2,526,200,000.00	-	2,213,350,000.00
022200000000	Ministry of Industry, Trade and Investment	2,088,584,386.04	162,669,516.00	15,794,721,589.74
022200100100	Ministry of Industry, Trade and Investment	1,901,455,279.33	162,669,516.00	15,607,592,483.04
022200300100	Directorate for Diaspora Linkages and Investment	187,129,106.70	-	187,129,106.70
030000000000	LAW & JUSTICE SECTOR:	232,286,572.27	132,540,723.00	227,632,459.18
031800000000	Benue State Judicial Service Commission	209,001,841.94	129,586,623.00	204,347,709.18
031805100100	High Court of Justice	202,793,094.45	128,726,223.00	202,793,094.45
031805200100	Customary Court of Appeal	6,208,747.49	860,400.00	1,554,614.73
032600000000	Ministry of Justice and Public Order	23,284,730.33	2,954,100.00	23,284,750.00
032600100100	Ministry of Justice and Public Order	23,284,730.33	2,954,100.00	23,284,750.00
050000000000	SOCIAL SECTOR:	9,979,979,856.84	7,743,659,317.01	8,914,412,671.87
051400000000	Ministry of Women Affairs and Social Welfare	3,697,568.30	3,937,640.63	5,015,420.00
051400100100	Ministry of Women Affairs and Social Welfare	3,697,568.30	2,178,640.63	3,256,420.00
051405100100	Benue State Rehabilitation Board, Apir	-	1,759,000.00	1,759,000.00
051700000000	Ministry of Education and Knowledge Management	7,492,156,380.89	6,030,923,561.21	6,869,353,414.24

051700100100	Ministry of Education and Knowledge Management	316,971,476.89	15,915,000.00	316,971,476.89
051700300100	Benue State Universal Basic Education Board (SUBEB)	43,267,970.70	1,671,675,009.81	765,760,804.40
051700800100	Benue State Library Board	231,307.82	49,500.00	150,500.00
051700900100	Benue State Examinations Board	282,702,816.45	77,693,410.00	-
051701000100	State Agency for Mass Education	384,871.58	100,000.00	196,246.02
051701100100	College of Education, Katsina-Ala	279,589,586.66	25,713,799.00	316,218,112.25
051701200100	Benue State Education Quality Assurance & Examinations Board	596,550,942.27	37,758,454.96	1,940,000,000.00
051701300100	College of Education Oju	99,104,430.74	25,625,500.00	99,104,430.74
051701800100	Benue State Polytechnic, Ugbokolo	322,374,547.62	169,886,944.35	549,730,100.00
051701800200	Akawe Torkula Polytechnic, Makurdi	19,197,394.18	2,577,700.00	85,400,600.00
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	4,600,602,576.20	3,334,311,796.86	1,627,485,688.19
051703100200	Benue State University College of Health Sciences	838,031,425.40	645,333,046.23	957,635,200.00
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ihugh	-	6,000,000.00	169,940,000.00
051705400100	Benue State Teaching Service Board	86,989,089.18	16,783,400.00	35,644,540.00
051705500100	Benue State Science and Technical Education Board	2,309,229.45	1,500,000.00	1,267,000.00
051705600100	Benue State Scholarship Board	3,848,715.76	-	3,848,715.76
052100000000	Ministry of Health and Human Services	2,382,162,283.68	1,637,883,917.00	1,784,962,234.24
052100100100	Ministry of Health and Human Services	168,617,274.17	151,677,400.00	238,088,964.00
052100200100	Benue State Health Insurance Agency	290,020,107.79	-	11,546,147.27
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	1,569,000,720.24	1,130,546,504.00	1,039,481,980.79
052102700100	Benue State Primary Health Care Board	33,861,979.30	-	-
052110200100	Hospital Management Board	320,662,202.18	355,660,013.00	450,262,202.18
052110300100	Benue State College of Health Sciences & Technology, Agasha	-	-	45,582,940.00
053900000000	Ministry of Youth, Sports and Creativity	101,963,623.97	70,914,198.17	255,081,603.38
053900100100	Ministry of Youth, Sports and Creativity	47,724,075.38	184,250.00	47,724,075.38
053905100100	Benue State Sports Council	357,528.00	125,000.00	357,528.00
053905400100	Benue State Sports Marketing and Lottery Board	53,882,020.59	70,604,948.17	207,000,000.00

2026 Executive Budget Proposal - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Capital Receipts</i>	<i>144,210,828,833.93</i>	<i>51,834,016,334.62</i>	<i>210,881,979,331.89</i>
010000000000	ADMINISTRATION SECTOR:	15,632,795,278.34	9,434,238,383.91	312,273,000.00
011100000000	Government House Administration	15,563,175,676.88	9,382,908,794.20	250,000,000.00
011100500100	Sustainable Development Goals (SDGs)	1,012,313,234.00	-	-
011100600100	Benue State Commission for Peace and Reconciliation	-	-	250,000,000.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	4,699,267,716.73	9,378,323,794.20	-
011101200100	Benue Investment Promotion Agency	5,165,209,085.90	-	-
011101600100	Benue State Council on Climate Change	2,581,112,046.89	3,585,000.00	-
011102000100	Benue State Social Investment Programme	1,132,765,069.39	-	-
011104500100	Benue State Pension Commission	525,836,613.03	-	-
011113200100	Bureau for International Cooperation & Development	446,671,910.94	1,000,000.00	-
012300000000	Ministry of Information & Orientation	8,819,743.08	51,329,589.71	-
012300100100	Ministry of Information & Orientation	8,819,743.08	51,329,589.71	-
014800000000	Benue State Independent Electoral Commission (BSIEC)	16,432,394.16	-	-
014800100100	Benue State Independent Electoral Commission (BSIEC)	16,432,394.16	-	-
014900000000	Local Government Service Commission	44,367,464.22	-	-
014900100100	Local Government Service Commission	44,367,464.22	-	-
015600000000	Ministry of Communications and Digital Economy	-	-	62,273,000.00
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	62,273,000.00
020000000000	ECONOMIC SECTOR:	115,989,536,426.76	1,249,181,155.18	201,900,000,000.00
021500000000	Ministry of Agriculture & Food Security	7,732,071,388.58	1,229,581,155.18	-
021500100100	Ministry of Agriculture & Food Security	6,367,378,220.51	-	-
021502100100	Akperan Orshi Polytechnic, Yandev.	395,576,284.99	353,300,000.00	-
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	969,116,883.08	876,281,155.18	-
022000000000	Ministry of Finance	102,036,195,748.81	-	200,000,000,000.00
022000700100	Office of the Accountant-General	2,036,195,748.81	-	-
022000200100	Debt Management Office	100,000,000,000.00	-	200,000,000,000.00

023800000000	Benue State Budget and Economic Planning Commission	4,224,431,936.16	-	-
023800100100	Benue State Budget and Economic Planning Commission	4,224,431,936.16	-	-
025200000000	Ministry of Water Resources, Environment and Climate Change	658,008,637.40	19,600,000.00	-
025200100100	Ministry of Water Resources, Environment and Climate Change	112,615,364.94	-	-
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	545,393,272.46	-	-
025210400100	Benue State Environmental Sanitation Authority	-	19,600,000.00	-
025400000000	Ministry of Cooperatives and Rural Development	65,975,464.40	-	1,900,000,000.00
025400100100	Ministry of Cooperatives and Rural Development	65,975,464.40	-	1,900,000,000.00
022200000000	Ministry of Industry, Trade and Investment	1,272,853,251.42	-	-
022200100100	Ministry of Industry, Trade and Investment	1,272,853,251.42	-	-
050000000000	SOCIAL SECTOR:	12,588,497,128.82	41,150,596,795.53	8,669,706,331.89
051400000000	Ministry of Women Affairs and Social Welfare	-	82,895,000.00	-
051400100100	Ministry of Women Affairs and Social Welfare	-	10,000,000.00	-
051405100100	Benue State Rehabilitation Board, Apir	-	72,895,000.00	-
051700000000	Ministry of Education and Knowledge Management	10,129,661,428.82	39,056,709,675.99	8,419,706,331.89
051700100100	Ministry of Education and Knowledge Management	-	96,082,461.92	-
051700300100	Benue State Universal Basic Education Board (SUBEB)	7,339,285,168.92	37,474,867,390.30	8,419,706,331.89
051701100100	College of Education, Katsina-Ala	495,272,359.90	670,246,092.68	-
051701800100	Benue State Polytechnic, Ugbokolo	910,500,000.00	276,284,927.55	-
051701800200	Akawe Torkula Polytechnic, Makurdi	900,500,000.00	-	-
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	484,103,900.00	539,228,803.54	-
052100000000	Ministry of Health and Human Services	1,000,000,000.00	1,254,309,954.80	250,000,000.00
052100200100	Benue State Health Insurance Agency	-	534,983,028.60	-
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	1,000,000,000.00	-	-
052102700100	Benue State Primary Health Care Board	-	719,326,926.20	-
052110300100	Benue State College of Health Sciences & Technology, Agasha	-	-	250,000,000.00
054400000000	Ministry of Humanitarian Affairs and Disaster Management	850,000,000.00	230,100,000.00	-
054400100100	Ministry of Humanitarian Affairs and Disaster Management	850,000,000.00	230,100,000.00	-
055100000000	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	526,582,164.74	-

055100100100	Bureau of Local Government and Chieftaincy Affairs	608,835,700.00	526,582,164.74	-

2026 Executive Budget Proposal - Revenue by Economic Classification

Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>550,112,988,930.45</u>	<u>292,146,173,803.69</u>	<u>605,506,764,066.16</u>
11	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>328,978,964,768.18</u>
1101	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>328,978,964,768.18</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	63,748,430,559.04	58,465,995,734.85	73,748,430,559.04
11010101	STATUTORY ALLOCATION	63,748,430,559.04	58,465,995,734.85	73,748,430,559.04
110102	STATE GOVERNMENT SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	93,885,099,564.98
11010201	SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	93,885,099,564.98
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	205,620,568,635.09	89,147,222,186.28	161,345,434,644.16
11010301	EXCESS CRUDE	34,297,054,213.15	-	42,026,643,868.62
11010302	EXCESS NON OIL	68,515,497,493.57	-	15,605,810,077.57
11010303	EXCHANGE GAIN	9,126,123,260.44	4,890,073,426.48	9,126,123,260.44
11010304	ECOLOGICAL FUND	295,783,094.93	440,793,741.19	500,783,094.93
11010305	ELECTRONIC MONEY TRANSFER LEVY(EMTL)	4,334,903,956.38	3,362,721,259.17	4,309,229,453.96
11010313	STATE INFRASTRUCTURE AND SECURITY	38,713,513,513.54	34,216,216,223.87	38,713,513,513.54
11010314	SIGNATURE BONUS	2,300,535,182.34	-	500,535,182.34
11010399	OTHER FAAC DISTRIBUTIONS	48,037,157,920.74	46,237,417,535.57	50,562,796,192.76
12	INDEPENDENT REVENUE	<u>42,580,343,359.39</u>	<u>21,247,461,298.75</u>	<u>65,645,819,966.09</u>
1201	TAX REVENUE	<u>21,891,837,615.12</u>	<u>13,178,132,896.63</u>	<u>22,479,308,715.38</u>
120101	PERSONAL TAXES	16,393,977,446.19	11,180,595,154.94	16,977,165,314.02
12010101	PERSONAL TAXES	16,393,977,446.19	11,180,595,154.94	16,977,165,314.02
120103	OTHER TAXES	5,497,860,168.92	1,997,537,741.69	5,502,143,401.36
12010301	STAMP DUTY	40,606,958.13	14,067,119.49	107,106,958.13
12010302	DEVELOPMENT TAX/LEVY	313,420,163.72	101,511,337.32	298,152,026.42
12010303	CAPITAL GAIN TAX	14,524,530.56	6,129,446.58	14,524,530.56
12010305	OTHER SERVICE TAXES	5,129,308,516.52	1,875,829,838.30	5,082,359,886.26
1202	NON-TAX REVENUE	<u>20,688,505,744.27</u>	<u>8,069,328,402.12</u>	<u>43,166,511,250.71</u>
120201	LICENCES - GENERAL	846,213,498.86	241,815,271.40	7,243,605,318.97
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	11,972,595.90	184,250.00	426,448.63
12020112	BRICKMAKING, etc LICENSE	2,087,211.45	-	2,137,211.45
12020113	CART LICENSES	10,237,294.50	9,624,144.99	10,237,294.50

12020114	DANE GUN LICENSES	192,435.79	-	192,435.79
12020121	HUNTING PERMITS	192,435.79	-	192,435.79
12020126	TRACTOR HIRING SERVICES	1,239,455.82	80,000.00	600,710.20
12020127	BOREHOLE DRILLING LICENSES	42,335,873.32	-	42,335,873.32
12020128	POOL BETTING & CASINO LICENSES/GAMING	16,046,147.27	70,539,436.30	122,500,000.00
12020129	CINEMATOGRAPH LICENSES	384,871.58	-	300,500.00
12020131	MOTOR VEHICLE LICENSES	292,349,210.20	110,197,141.83	3,292,349,210.20
12020132	DRIVERS' LICENSES	100,051,761.35	41,220,803.53	3,404,051,761.35
12020133	PATENT MEDICINE & DRUG STORES LICENSES	3,463,844.19	2,030,000.00	3,463,844.00
12020134	PRIVATE SCHOOLS LICENSES	309,192,067.24	483,094.75	220,638,300.00
12020135	HEALTH FACILITIES LICENSES	13,039,000.00	7,456,400.00	15,000,000.00
12020136	TRADE PERMIT LICENSES	3,787,521.18	-	5,537,521.18
12020138	TRADITIONAL MEDICINE PRACTITIONERS	1,154,615.73	-	1,154,615.00
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	38,487,157.57	-	122,487,157.57
120204	FEES - GENERAL	10,318,980,529.33	6,490,039,722.46	10,599,331,256.84
12020401	COURT FEES	12,700,762.00	7,504,750.00	13,100,762.00
12020412	RESEARCH TESTING FEES	594,337.93	105,050.00	594,337.33
12020417	CONTRACTOR REGISTRATION FEES	44,186,145.23	26,655,866.00	50,955,990.08
12020418	MARRIAGE/ DIVORCE FEES	1,539,486.30	946,150.00	1,539,500.00
12020424	ACCREDITATION FEES	122,389,161.06	-	53,848,715.76
12020426	COURT SUMMONS FEES	19,243,578.78	3,763,021.00	19,243,578.78
12020427	TENDER FEES	819,907,712.15	812,615,995.96	1,175,819,056.61
12020428	FIRE SAFETY CERTIFICATE FEES	15,056,434.60	1,318,000.00	15,394,863.03
12020430	PROFESSIONAL REGISTRATION FEES	20,275,034.61	1,430,000.00	35,646,862.69
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	223,092,294.54	10,000.00	476,097,431.51
12020436	BILL BOARD ADVERTISEMENT FEES	12,623,787.68	4,135,500.00	12,623,787.68
12020437	DEEDS REGISTRATION FEES	5,637,272.47	28,292,196.00	35,650,350.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	90,925,599.38	59,324,878.01	129,984,589.08
12020439	AGENCY FEES	14,647,601.72	7,359,519.62	14,647,601.72
12020440	MEDICAL CONSULTANCY FEES	48,212,862.28	45,204,106.00	74,693,752.18
12020441	LABORATORY FEES	29,253,703.59	-	10,000,000.00
12020442	ASSOCIATION FEES	49,637,550.68	30,316,400.00	70,852,280.45
12020444	BURIAL FEES	3,848,715.76	9,730,000.00	10,000,000.00
12020445	CHANGE OF OWNERSHIP FEES	53,929,921.55	16,484,685.00	53,929,922.02

12020447	LAND USE FEES /Certificate of Occupancy	13,815,143.42	10,639,455.71	450,870,000.00
12020449	BUSINESS/TRADE OPERATING FEES	297,492,099.65	46,899,700.00	369,244,287.78
12020450	INSPECTION FEES	45,861,296.96	22,831,681.25	131,103,163.86
12020451	TIMBER & FOREST FEES	23,092,294.54	-	23,092,294.54
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	5,323,138,325.77	3,535,687,267.64	3,912,588,963.16
12020453	APPLICATIONS FEES	198,155,299.45	98,224,384.00	223,433,405.01
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	470,781,284.00	308,047,752.00	467,812,753.50
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	166,072,084.89	117,652,043.05	229,783,960.00
12020457	AFFILIATION CHARGES	1,016,399.65	-	11,688,948.63
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	566,230,461.10	310,851,091.00	344,372,141.10
12020462	PUBLICATION FEES	862,451.02	-	4,762,460.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	13,235,092.45	6,227,000.00	24,064,351.27
12020464	HOSPITAL SERVICE CHARGES	1,254,794,407.00	928,459,428.14	693,972,499.45
12020465	SPORTS/RECREATIONAL FACILITIES FEES	77,551,622.50	17,802,220.00	101,284,187.27
12020478	WORKSHOP FEES	159,788,595.26	24,361,582.08	118,635,151.96
12020479	STREET NAMING	11,546,147.27	1,000,000.00	11,546,147.27
12020480	TEMPORARY PLANNING PERMIT (TPP)	17,704,092.48	6,160,000.00	17,704,092.48
12020481	APPLICATION FEES FOR PLOT ALLOCATION	7,730,736.35	-	618,930,736.35
12020482	PROCESSING FEES FOR PLOT ALLOCATION	8,487,157.57	-	324,294,756.57
12020483	DIASPORA REMITTANCE FEES	23,890,270.89	-	23,890,270.89
12020484	REGULATORY APPROVAL FEES	3,848,715.76	-	195,448,715.76
12020486	EVENT HOSTING FEES	7,697,431.51	-	7,697,431.51
12020487	MEMBERSHIP FEES	38,487,157.57	-	38,487,157.57
120205	FINES - GENERAL	156,945,918.98	36,670,384.44	239,603,201.86
12020501	FINES/PENALTIES	156,945,918.98	36,670,384.44	239,603,201.86
120206	SALES - GENERAL	1,366,254,179.78	309,779,525.94	2,227,167,362.96
12020601	SALES OF JOURNAL & PUBLICATIONS	24,990,067.09	14,898,404.50	25,998,998.08
12020603	SALES OF ID CARDS	6,520,201.41	924,000.00	9,521,958.95
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	18,559,161.67	626,510.00	17,589,230.63
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	31,285,051.55	4,452,000.00	51,285,051.55
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	3,048,767.88	-	1,960,760.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	16,455,261.19	-	15,907,686.85
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	76,100.00	38,050.00	76,100.00

12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	115,461.47	-	115,461.47
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	299,783,838.30	269,173,611.44	394,181,835.00
12020616	SALES OF FORMS	75,420,269.22	19,666,950.00	725,530,280.42
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	-	-	35,000,000.00
12020621	SALE OF MINERAL COMMODITIES	890,000,000.00	-	950,000,000.00
120207	EARNINGS -GENERAL	6,302,699,137.42	759,996,308.39	21,752,978,184.01
12020701	EARNINGS FROM CONSULTANCY SERVICES	39,856,900.72	-	47,856,900.72
12020702	EARNINGS FROM LABORATORY SERVICES	69,907,035.95	73,685,073.80	82,707,035.95
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	53,848,715.76	-	83,848,715.76
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	7,958,547.88	5,408,580.00	9,483,153.80
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	500,333.05	100,000.00	634,871.58
12020707	EARNINGS FROM MEDICAL SERVICES	125,436,489.02	76,217,383.20	140,354,022.31
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,269,592.34	710,000.00	4,995,910.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	6,927,688.36	2,045,000.00	3,078,972.61
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	5,929,949,512.44	593,943,671.39	21,128,827,224.02
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	6,797,074.23	4,250,000.00	42,050,220.80
12020713	EARNINGS FROM LIBRARY SERVICES	346,384.42	-	2,650,000.00
12020714	EARNINGS FROM ICT SERVICES	16,643,962.54	3,636,600.00	23,534,255.76
12020716	EARNINGS FROM SPONSORSHIP AND PARTNERSHIP	19,243,578.78	-	19,243,578.78
12020718	EARNINGS FROM GRANTS AND FUNDING	19,243,578.78	-	162,843,578.78
12020719	EARNINGS FROM PUBLICATIONS AND RESEARCH REPORTS	769,743.15	-	769,743.15
12020720	EARNINGS FROM DIGITAL PLATFORMS AND SERVICES	-	-	100,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	58,813,799.98	38,362,982.43	66,314,104.66
12020801	RENT ON GOVT.QUARTERS	57,336,278.00	38,035,982.43	60,599,989.78
12020803	RENT ON GOVT BUILDINGS	1,352,438.71	327,000.00	5,585,030.61
12020804	RENT ON CONFERENCE CENTRES	125,083.26	-	129,084.27
120209	RENT ON LAND & OTHERS - GENERAL	1,559,813,167.59	187,827,207.06	1,000,801,949.78
12020901	RENT ON GOVT. LAND	1,441,127,540.87	23,620,200.00	817,824,540.87
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	74,907,382.68	44,356,150.43	50,000,000.00
12020905	LEASE RENTAL	3,078,972.61	-	28,078,972.61
12020906	RENTS ON GOVT. PROPERTIES	40,699,271.43	119,850,856.63	104,898,436.30
120211	INVESTMENT INCOME	57,730,736.35	-	15,394,863.03
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	57,730,736.35	-	15,394,863.03

120212	INTEREST EARNED	21,054,775.99	4,837,000.00	21,315,008.60
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	7,739,767.39	4,837,000.00	8,000,000.00
12021210	BANK INTEREST	3,848,715.76	-	3,848,715.76
12021212	INTEREST ON TAX DEFAULTERS	9,466,292.84	-	9,466,292.84
13	AID AND GRANTS	<u>36,472,214,759.87</u>	<u>51,819,016,334.62</u>	<u>10,881,979,331.89</u>
1301	AID	<u>7,011,117,594.53</u>	<u>707,501,006.20</u>	<u>7,273,000.00</u>
130101	DOMESTIC AID	<u>1,286,478,831.45</u>	<u>697,501,006.20</u>	<u>7,273,000.00</u>
13010101	CURRENT DOMESTIC AID	-	697,501,006.20	7,273,000.00
13010102	CAPITAL DOMESTIC AID	1,286,478,831.45	-	-
130102	FOREIGN AID	<u>5,724,638,763.08</u>	<u>10,000,000.00</u>	<u>-</u>
13010201	CURRENT FOREIGN AID	1,500,030,164.60	10,000,000.00	-
13010202	CAPITAL FOREIGN AID	4,224,608,598.48	-	-
1302	GRANTS	<u>29,461,097,165.34</u>	<u>51,111,515,328.42</u>	<u>10,874,706,331.89</u>
130201	DOMESTIC GRANTS	<u>20,878,923,010.09</u>	<u>45,754,613,080.85</u>	<u>10,624,706,331.89</u>
13020101	CURRENT GRANTS FROM FGN	1,614,959,704.89	853,060,072.28	1,506,858,875.26
13020102	CAPITAL GRANTS FROM FGN	10,778,045,214.59	13,298,194,018.69	8,292,847,456.63
13020103	CURRENT GRANTS FROM LGAS	372,797,505.23	469,425,920.00	540,000,000.00
13020104	CAPITAL GRANTS FROM LGAS	1,926,220,739.19	3,327,408,249.94	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,021,690,760.29	27,806,524,819.94	285,000,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5,165,209,085.90	-	-
130202	FOREIGN GRANTS	<u>8,582,174,155.25</u>	<u>5,356,902,247.57</u>	<u>250,000,000.00</u>
13020201	CURRENT FOREIGN GRANTS	2,195,427,711.26	4,239,242,192.39	-
13020202	CAPITAL FOREIGN GRANTS	6,386,746,443.99	1,117,660,055.18	250,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>107,738,614,074.06</u>	<u>15,000,000.00</u>	<u>200,000,000,000.00</u>
1402	OTHER CAPITAL RECEIPTS	<u>558,537,077.40</u>	<u>-</u>	<u>-</u>
140201	OTHER CAPITAL RECEIPTS	<u>558,537,077.40</u>	<u>-</u>	<u>-</u>
14020101	OTHER CAPITAL RECEIPTS TO CDF	558,537,077.40	-	-
1403	LOANS/ BORROWINGS RECEIPT	<u>107,180,076,996.66</u>	<u>15,000,000.00</u>	<u>200,000,000,000.00</u>
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	<u>100,000,000,000.00</u>	<u>15,000,000.00</u>	<u>200,000,000,000.00</u>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	100,000,000,000.00	-	200,000,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	15,000,000.00	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>7,180,076,996.66</u>	<u>-</u>	<u>-</u>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	3,182,981,818.20	-	-

14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	3,997,095,178.46	-	-

2026 Executive Budget Proposal - Total Revenue by Fund		
Code	Fund	2026 Executive Budget Proposal
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>605,521,775,116.16</i>
01	FEDERATION ACCOUNT	328,978,964,768.18
011	FAAC DIRECT ALLOCATION	328,978,964,768.18
01101	FAAC DIRECT ALLOCATION	328,978,964,768.18
02	CONSOLIDATED REVENUE FUND	65,660,831,016.09
021	MAIN ENVELOP	65,660,831,016.09
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	65,660,831,016.09
08	AIDS AND GRANTS	10,881,979,331.89
081	MULTILATERAL AIDS AND GRANTS	250,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	250,000,000.00
083	LOCAL AIDS AND GRANTS	10,631,979,331.89
08302	DONATION BY STATE GOVERNMENTS	540,000,000.00
08303	DONATION BY LOCAL GOVERNMENTS	2,130,000,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,899,706,331.89
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	55,000,000.00
08306	DONATIONS BY INDIVIDUALS	7,273,000.00
09	LOANS/DEBTS	200,000,000,000.00
093	LOCAL LOANS/DEBTS	200,000,000,000.00
09304	COMMERCIAL BANK	200,000,000,000.00

2026 Executive Budget Proposal - Recurrent Revenue by Fund		
Code	Fund	2026 Executive Budget Proposal
	<i>Total Recurrent Revenue (excluding Opening Balance)</i>	<i>394,639,795,784.27</i>
01	FEDERATION ACCOUNT	328,978,964,768.18
011	FAAC DIRECT ALLOCATION	328,978,964,768.18
01101	FAAC DIRECT ALLOCATION	328,978,964,768.18
02	CONSOLIDATED REVENUE FUND	65,660,831,016.09
021	MAIN ENVELOP	65,660,831,016.09
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	65,660,831,016.09

2026 Executive Budget Proposal - Capital Receipts by Fund		
Code	Fund	2026 Executive Budget Proposal
-	<i>Total Capital Receipts</i>	<i>210,881,979,331.89</i>
08	AIDS AND GRANTS	10,881,979,331.89
081	MULTILATERAL AIDS AND GRANTS	250,000,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	250,000,000.00
083	LOCAL AIDS AND GRANTS	10,631,979,331.89
08302	DONATION BY STATE GOVERNMENTS	540,000,000.00
08303	DONATION BY LOCAL GOVERNMENTS	2,130,000,000.00
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,899,706,331.89
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	55,000,000.00
08306	DONATIONS BY INDIVIDUALS	7,273,000.00
09	LOANS/DEBTS	200,000,000,000.00
093	LOCAL LOANS/DEBTS	200,000,000,000.00
09304	COMMERCIAL BANK	200,000,000,000.00

MDA:	011100500100 - Sustainable Development Goals (SDGs)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>1,012,313,234.00</u>	-	-
13	AID AND GRANTS	<u>1,012,313,234.00</u>	-	-
1302	GRANTS	<u>1,012,313,234.00</u>	-	-
130202	FOREIGN GRANTS	<u>1,012,313,234.00</u>	-	-
13020202	CAPITAL FOREIGN GRANTS	1,012,313,234.00	-	-

MDA:	011100600100 - Benue State Commission for Peace and Reconciliation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	-	-	<u>250,000,000.00</u>
13	AID AND GRANTS	-	-	<u>250,000,000.00</u>
1302	GRANTS	-	-	<u>250,000,000.00</u>
130202	FOREIGN GRANTS	-	-	<u>250,000,000.00</u>
13020202	CAPITAL FOREIGN GRANTS	-	-	250,000,000.00

MDA:	011100800100 - Benue State Emergency Management Agency (BENSEMA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	-
13	AID AND GRANTS	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	-
1302	GRANTS	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	-
130201	DOMESTIC GRANTS	<u>2,671,578,641.69</u>	<u>5,061,713,585.20</u>	-
13020101	CURRENT GRANTS FROM FGN	1,051,673,226.06	50,887,500.00	-
13020102	CAPITAL GRANTS FROM FGN	328,647,883.14	250,000,000.00	-
13020104	CAPITAL GRANTS FROM LGAS	1,289,614,293.07	2,800,826,085.20	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,643,239.42	1,960,000,000.00	-
130202	FOREIGN GRANTS	<u>2,027,689,075.04</u>	<u>4,316,610,209.00</u>	-
13020201	CURRENT FOREIGN GRANTS	2,023,883,743.37	4,078,816,309.00	-
13020202	CAPITAL FOREIGN GRANTS	3,805,331.68	237,793,900.00	-

MDA:	011101000100 - Public Procurement Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<i>710,318,980.04</i>	<i>822,062,695.96</i>	<i>1,070,306,050.00</i>
12	INDEPENDENT REVENUE	<i>710,318,980.04</i>	<i>822,062,695.96</i>	<i>1,070,306,050.00</i>
1202	NON-TAX REVENUE	<i>710,318,980.04</i>	<i>822,062,695.96</i>	<i>1,070,306,050.00</i>
120204	FEES - GENERAL	705,870,264.28	821,645,695.96	1,066,146,600.00
12020417	CONTRACTOR REGISTRATION FEES	11,546,147.27	7,740,000.00	13,746,250.00
12020427	TENDER FEES	692,630,682.08	812,215,695.96	1,050,000,000.00
12020430	PROFESSIONAL REGISTRATION FEES	1,539,486.30	1,290,000.00	1,750,000.00
12020437	DEEDS REGISTRATION FEES	153,948.63	400,000.00	650,350.00
120206	SALES - GENERAL	4,448,715.76	417,000.00	4,159,450.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	3,848,715.76	-	3,500,000.00
12020616	SALES OF FORMS	600,000.00	417,000.00	659,450.00

MDA:	011101200100 - Benue Investment Promotion Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>5,674,394,180.50</u>	-	<u>509,185,094.60</u>
12	INDEPENDENT REVENUE	<u>509,185,094.60</u>	-	<u>509,185,094.60</u>
1201	TAX REVENUE	<u>384,871,575.66</u>	-	<u>384,871,575.66</u>
120103	OTHER TAXES	<u>384,871,575.66</u>	-	<u>384,871,575.66</u>
12010305	OTHER SERVICE TAXES	384,871,575.66	-	384,871,575.66
1202	NON-TAX REVENUE	<u>124,313,518.94</u>	-	<u>124,313,518.94</u>
120204	FEES - GENERAL	<u>124,313,518.94</u>	-	<u>124,313,518.94</u>
12020427	TENDER FEES	124,313,518.94	-	124,313,518.94
13	AID AND GRANTS	<u>5,165,209,085.90</u>	-	-
1302	GRANTS	<u>5,165,209,085.90</u>	-	-
130201	DOMESTIC GRANTS	<u>5,165,209,085.90</u>	-	-
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5,165,209,085.90	-	-

MDA:	011101600100 - Benue State Council on Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	<u>-</u>
13	AID AND GRANTS	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	<u>-</u>
1302	GRANTS	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	<u>-</u>
130202	FOREIGN GRANTS	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	<u>-</u>
13020202	CAPITAL FOREIGN GRANTS	2,581,112,046.89	3,585,000.00	-

MDA:	011102000100 - Benue State Social Investment Programme			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>1,132,765,069.39</u>	=	=
14	CAPITAL DEVELOPMENT FUND (CDF)			
14	RECEIPTS	<u>1,132,765,069.39</u>	=	=
1403	LOANS/ BORROWINGS RECEIPT	<u>1,132,765,069.39</u>	-	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,132,765,069.39	-	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,132,765,069.39	-	-

MDA:	011103700100 - Muslim Pilgrims Welfare Board (MPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>153,948.63</u>	<u>-</u>	<u>200,000.00</u>
12	INDEPENDENT REVENUE	<u>153,948.63</u>	<u>-</u>	<u>200,000.00</u>
1202	NON-TAX REVENUE	<u>153,948.63</u>	<u>-</u>	<u>200,000.00</u>
120206	SALES - GENERAL	<u>153,948.63</u>	<u>-</u>	<u>200,000.00</u>
12020616	SALES OF FORMS	153,948.63	-	200,000.00

MDA:	011103800100 - Christian Pilgrims Welfare Board (CPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>
12	INDEPENDENT REVENUE	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>
1202	NON-TAX REVENUE	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>
120206	SALES - GENERAL	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>
12020616	SALES OF FORMS	461,845.89	343,400.00	1,200,000.00

MDA:	011104500100 - Benue State Pension Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>568,172,486.35</u>	=	=
12	INDEPENDENT REVENUE	<u>42,335,873.32</u>	=	=
1202	NON-TAX REVENUE	<u>42,335,873.32</u>	-	-
120211	INVESTMENT INCOME	<u>42,335,873.32</u>	-	-
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	42,335,873.32	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>525,836,613.03</u>	=	=
1402	OTHER CAPITAL RECEIPTS	<u>525,836,613.03</u>	-	-
140201	OTHER CAPITAL RECEIPTS	<u>525,836,613.03</u>	-	-
14020101	OTHER CAPITAL RECEIPTS TO CDF	525,836,613.03	-	-

MDA:	011113200100 - Bureau for International Cooperation & Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>446,671,910.94</u>	<u>1,000,000.00</u>	-
13	AID AND GRANTS	<u>446,671,910.94</u>	<u>1,000,000.00</u>	-
1301	AID	<u>426,624,390.07</u>	-	-
130102	FOREIGN AID	<u>426,624,390.07</u>	-	-
13010202	CAPITAL FOREIGN AID	426,624,390.07	-	-
1302	GRANTS	<u>20,047,520.87</u>	<u>1,000,000.00</u>	-
130201	DOMESTIC GRANTS	<u>20,047,520.87</u>	<u>1,000,000.00</u>	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	20,047,520.87	1,000,000.00	-

MDA:	012300100100 - Ministry of Information & Orientation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>18,988,050.11</u>	<u>53,264,589.71</u>	<u>10,168,307.03</u>
12	INDEPENDENT REVENUE	<u>10,168,307.03</u>	<u>1,935,000.00</u>	<u>10,168,307.03</u>
1202	NON-TAX REVENUE	<u>10,168,307.03</u>	<u>1,935,000.00</u>	<u>10,168,307.03</u>
120201	LICENCES - GENERAL	153,948.63	-	153,948.63
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	153,948.63	-	153,948.63
120204	FEES - GENERAL	3,848,715.76	-	3,848,715.76
12020436	BILL BOARD ADVERTISEMENT FEES	1,539,486.30	-	1,539,486.30
12020449	BUSINESS/TRADE OPERATING FEES	2,309,229.45	-	2,309,229.45
120207	EARNINGS -GENERAL	4,626,156.34	1,935,000.00	4,626,156.34
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	230,922.95	-	230,922.95
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,078,972.61	1,935,000.00	3,078,972.61
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,316,260.79	-	1,316,260.79
120209	RENT ON LAND & OTHERS - GENERAL	1,539,486.30	-	1,539,486.30
12020906	RENTS ON GOVT. PROPERTIES	1,539,486.30	-	1,539,486.30
13	AID AND GRANTS	<u>8,819,743.08</u>	<u>51,329,589.71</u>	<u>-</u>
1302	GRANTS	<u>8,819,743.08</u>	<u>51,329,589.71</u>	<u>-</u>
130202	FOREIGN GRANTS	8,819,743.08	51,329,589.71	-
13020201	CURRENT FOREIGN GRANTS	8,819,743.08	51,329,589.71	-

MDA:	012300300100 - Benue State Television Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03</u>
12	INDEPENDENT REVENUE	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03</u>
1202	NON-TAX REVENUE	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03</u>
120207	EARNINGS -GENERAL	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	11,002,863.03	1,093,440.00	11,002,863.03

MDA:	012300400100 - Radio Benue Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
12	INDEPENDENT REVENUE	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
1202	NON-TAX REVENUE	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
120207	EARNINGS -GENERAL	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	9,087,089.50	1,410,500.00	9,087,089.81

MDA:	012301300100 - Benue Printing and Publishing Corporation (BPPC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>12,117,794.52</u>	<u>7,748,850.00</u>	<u>12,117,840.00</u>
12	INDEPENDENT REVENUE	<u>12,117,794.52</u>	<u>7,748,850.00</u>	<u>12,117,840.00</u>
1202	NON-TAX REVENUE	<u>12,117,794.52</u>	<u>7,748,850.00</u>	<u>12,117,840.00</u>
120206	SALES - GENERAL	11,963,845.89	7,748,850.00	11,963,880.00
12020601	SALES OF JOURNAL & PUBLICATIONS	11,886,871.58	7,748,850.00	11,886,900.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	76,974.32	-	76,980.00
120207	EARNINGS -GENERAL	153,948.63	-	153,960.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	153,948.63	-	153,960.00

MDA:	012305500100 - Government Printing Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>615,794.52</u>	=	<u>615,794.52</u>
12	INDEPENDENT REVENUE	<u>615,794.52</u>	=	<u>615,794.52</u>
1202	NON-TAX REVENUE	<u>615,794.52</u>	-	<u>615,794.52</u>
120206	SALES - GENERAL	307,897.26	-	307,897.26
12020601	SALES OF JOURNAL & PUBLICATIONS	307,897.26	-	307,897.26
120207	EARNINGS -GENERAL	307,897.26	-	307,897.26
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	307,897.26	-	307,897.26

MDA:	012305600100 - Bureau for Arts, Culture and Tourism			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>3,848,715.76</u>	<u>110,000.00</u>	-
12	INDEPENDENT REVENUE	<u>3,848,715.76</u>	<u>110,000.00</u>	-
1202	NON-TAX REVENUE	<u>3,848,715.76</u>	<u>110,000.00</u>	-
120207	EARNINGS -GENERAL	<u>3,848,715.76</u>	<u>110,000.00</u>	-
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,848,715.76	110,000.00	-

MDA:	012400100100 - Bureau of Internal Affairs and Special Services (BIASS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>18,088,964.05</u>	<u>3,522,200.00</u>	<u>19,394,863.03</u>
12	INDEPENDENT REVENUE	<u>18,088,964.05</u>	<u>3,522,200.00</u>	<u>19,394,863.03</u>
1202	NON-TAX REVENUE	<u>18,088,964.05</u>	<u>3,522,200.00</u>	<u>19,394,863.03</u>
120204	FEES - GENERAL	<u>17,365,664.05</u>	<u>3,060,200.00</u>	<u>18,394,863.03</u>
12020428	FIRE SAFETY CERTIFICATE FEES	15,056,434.60	1,318,000.00	15,394,863.03
12020453	APPLICATIONS FEES	2,309,229.45	1,742,200.00	3,000,000.00
120207	EARNINGS -GENERAL	<u>723,300.00</u>	<u>462,000.00</u>	<u>1,000,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	723,300.00	462,000.00	1,000,000.00

MDA:	012500300100 - Bureau of Service Welfare			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>64,988,964.84</u>	<u>38,809,961.74</u>	<u>52,993,000.00</u>
12	INDEPENDENT REVENUE	<u>64,988,964.84</u>	<u>38,809,961.74</u>	<u>52,993,000.00</u>
1202	NON-TAX REVENUE	<u>64,988,964.84</u>	<u>38,809,961.74</u>	<u>52,993,000.00</u>
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	<u>18,442,964.84</u>	<u>15,189,761.74</u>	<u>20,500,000.00</u>
12020801	RENT ON GOVT.QUARTERS	18,442,964.84	15,189,761.74	20,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	<u>46,546,000.00</u>	<u>23,620,200.00</u>	<u>32,493,000.00</u>
12020901	RENT ON GOVT. LAND	46,546,000.00	23,620,200.00	32,493,000.00

MDA:	014000100100 - Office of the Auditor-General of the State			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
12	INDEPENDENT REVENUE	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
1202	NON-TAX REVENUE	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
120204	FEES - GENERAL	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
12020430	PROFESSIONAL REGISTRATION FEES	538,820.21	100,000.00	538,820.21

MDA:	014000200100 - Local Government Audit Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
12	INDEPENDENT REVENUE	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
1202	NON-TAX REVENUE	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
120204	FEES - GENERAL	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
12020430	PROFESSIONAL REGISTRATION FEES	338,686.99	40,000.00	500,000.00

MDA:	014800100100 - Benue State Independent Electoral Commission (BSIEC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>61,616,317.14</u>	-	<u>13,500,000.00</u>
12	INDEPENDENT REVENUE	<u>45,183,922.98</u>	-	<u>13,500,000.00</u>
1202	NON-TAX REVENUE	<u>45,183,922.98</u>	-	<u>13,500,000.00</u>
120206	SALES - GENERAL	<u>45,183,922.98</u>	-	<u>13,500,000.00</u>
12020616	SALES OF FORMS	45,183,922.98	-	13,500,000.00
13	AID AND GRANTS	<u>16,432,394.16</u>	-	-
1302	GRANTS	<u>16,432,394.16</u>	-	-
130201	DOMESTIC GRANTS	<u>16,432,394.16</u>	-	-
13020104	CAPITAL GRANTS FROM LGAS	16,432,394.16	-	-

MDA:	014900100100 - Local Government Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>44,367,464.22</u>	-	-
13	AID AND GRANTS	<u>44,367,464.22</u>	-	-
1302	GRANTS	<u>44,367,464.22</u>	-	-
130201	DOMESTIC GRANTS	<u>44,367,464.22</u>	-	-
13020103	CURRENT GRANTS FROM LGAS	44,367,464.22	-	-

MDA:	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	-	-	<u>120,173,000.00</u>
12	INDEPENDENT REVENUE	-	-	<u>57,900,000.00</u>
1202	NON-TAX REVENUE	-	-	<u>57,900,000.00</u>
120201	LICENCES - GENERAL	-	-	1,750,000.00
12020136	TRADE PERMIT LICENSES	-	-	1,750,000.00
120204	FEES - GENERAL	-	-	31,150,000.00
12020417	CONTRACTOR REGISTRATION FEES	-	-	7,500,000.00
12020430	PROFESSIONAL REGISTRATION FEES	-	-	15,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	-	-	5,000,000.00
12020450	INSPECTION FEES	-	-	2,000,000.00
12020453	APPLICATIONS FEES	-	-	1,650,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	25,000,000.00
12020905	LEASE RENTAL	-	-	25,000,000.00
13	AID AND GRANTS	-	-	<u>62,273,000.00</u>
1301	AID	-	-	<u>7,273,000.00</u>
130101	DOMESTIC AID	-	-	<u>7,273,000.00</u>
13010101	CURRENT DOMESTIC AID	-	-	7,273,000.00
1302	GRANTS	-	-	<u>55,000,000.00</u>
130201	DOMESTIC GRANTS	-	-	<u>55,000,000.00</u>
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	-	55,000,000.00

MDA:	016100500100 - Liaison Office Lagos			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
12	INDEPENDENT REVENUE	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
1202	NON-TAX REVENUE	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
120206	SALES - GENERAL	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
12020616	SALES OF FORMS	1,154,614.73	625,550.00	1,154,620.00

MDA:	016100500200 - Liaison Office Kaduna			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>346,384.42</u>	<u>850,000.00</u>	<u>1,200,000.00</u>
12	INDEPENDENT REVENUE	<u>346,384.42</u>	<u>850,000.00</u>	<u>1,200,000.00</u>
1202	NON-TAX REVENUE	<u>346,384.42</u>	<u>850,000.00</u>	<u>1,200,000.00</u>
120204	FEES - GENERAL	192,435.79	650,000.00	846,050.00
12020453	APPLICATIONS FEES	192,435.79	650,000.00	846,050.00
120209	RENT ON LAND & OTHERS - GENERAL	153,948.63	200,000.00	353,950.00
12020906	RENTS ON GOVT. PROPERTIES	153,948.63	200,000.00	353,950.00

MDA:	016100500300 - Liaison Office Abuja/Lodge			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
12	INDEPENDENT REVENUE	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
1202	NON-TAX REVENUE	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
120206	SALES - GENERAL	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
12020616	SALES OF FORMS	1,539,486.30	406,600.00	1,539,486.30

MDA:	021500100100 - Ministry of Agriculture & Food Security			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>6,367,378,220.51</u>	=	=
13	AID AND GRANTS	<u>6,367,378,220.51</u>	=	=
1301	AID	<u>6,367,378,220.51</u>	-	-
130101	DOMESTIC AID	1,286,478,831.45	-	-
13010102	CAPITAL DOMESTIC AID	1,286,478,831.45	-	-
130102	FOREIGN AID	5,080,899,389.06	-	-
13010201	CURRENT FOREIGN AID	1,500,030,164.60	-	-
13010202	CAPITAL FOREIGN AID	3,580,869,224.46	-	-

MDA:	021502100100 - Akperan Orshi Polytechnic, Yandev.			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>726,991,348.84</u>	<u>370,177,429.29</u>	<u>93,710,595.76</u>
12	INDEPENDENT REVENUE	<u>331,415,063.85</u>	<u>16,877,429.29</u>	<u>93,710,595.76</u>
1202	NON-TAX REVENUE	<u>331,415,063.85</u>	<u>16,877,429.29</u>	<u>93,710,595.76</u>
120201	LICENCES - GENERAL	1,200,968.66	80,000.00	560,220.00
12020126	TRACTOR HIRING SERVICES	1,200,968.66	80,000.00	560,220.00
120204	FEES - GENERAL	200,107,166.00	15,445,129.29	59,775,240.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	197,071,011.74	15,107,729.29	56,021,780.00
12020453	APPLICATIONS FEES	3,036,154.26	337,400.00	3,753,460.00
120206	SALES - GENERAL	18,997,653.54	-	11,680,510.00
12020603	SALES OF ID CARDS	1,071,597.93	-	392,150.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	3,048,767.88	-	1,960,760.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	14,877,287.73	-	9,327,600.00
120207	EARNINGS -GENERAL	111,109,275.64	1,352,300.00	21,694,625.76
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	5,269,592.34	710,000.00	2,845,910.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	101,990,967.55	642,300.00	15,000,000.00
12020714	EARNINGS FROM ICT SERVICES	3,848,715.76	-	3,848,715.76
13	AID AND GRANTS	<u>395,576,284.99</u>	<u>345,800,000.00</u>	<u>-</u>
1302	GRANTS	<u>395,576,284.99</u>	<u>345,800,000.00</u>	<u>-</u>
130201	DOMESTIC GRANTS	<u>395,576,284.99</u>	<u>345,800,000.00</u>	<u>-</u>
13020102	CAPITAL GRANTS FROM FGN	395,576,284.99	345,800,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>-</u>	<u>7,500,000.00</u>	<u>-</u>
1403	LOANS/ BORROWINGS RECEIPT	<u>-</u>	<u>7,500,000.00</u>	<u>-</u>
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	<u>-</u>	<u>7,500,000.00</u>	<u>-</u>
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	7,500,000.00	-

MDA:	021510200100 - Bureau of Agricultural Development & Mechanization(BADM)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>3,508,961,385.17</u>	<u>876,281,155.18</u>	<u>539,844,502.09</u>
12	INDEPENDENT REVENUE	<u>2,539,844,502.09</u>	-	<u>539,844,502.09</u>
1202	NON-TAX REVENUE	<u>2,539,844,502.09</u>	-	<u>539,844,502.09</u>
120207	EARNINGS -GENERAL	<u>2,493,659,913.02</u>	-	<u>493,659,913.02</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,493,659,913.02	-	493,659,913.02
120209	RENT ON LAND & OTHERS - GENERAL	<u>46,184,589.08</u>	-	<u>46,184,589.08</u>
12020901	RENT ON GOVT. LAND	46,184,589.08	-	46,184,589.08
13	AID AND GRANTS	<u>969,116,883.08</u>	<u>876,281,155.18</u>	-
1302	GRANTS	<u>969,116,883.08</u>	<u>876,281,155.18</u>	-
130202	FOREIGN GRANTS	<u>969,116,883.08</u>	<u>876,281,155.18</u>	-
13020202	CAPITAL FOREIGN GRANTS	969,116,883.08	876,281,155.18	-

MDA:	022000700100 - Office of the Accountant-General			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>365,358,012,485.94</u>	<u>219,064,696,170.32</u>	<u>328,978,964,768.18</u>
11	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>328,978,964,768.18</u>
1101	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>328,978,964,768.18</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	63,748,430,559.04	58,465,995,734.85	73,748,430,559.04
11010101	STATUTORY ALLOCATION	63,748,430,559.04	58,465,995,734.85	73,748,430,559.04
110102	STATE GOVERNMENT SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	93,885,099,564.98
11010201	SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	93,885,099,564.98
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	205,620,568,635.09	89,147,222,186.28	161,345,434,644.16
11010301	EXCESS CRUDE	34,297,054,213.15	-	42,026,643,868.62
11010302	EXCESS NON OIL	68,515,497,493.57	-	15,605,810,077.57
11010303	EXCHANGE GAIN	9,126,123,260.44	4,890,073,426.48	9,126,123,260.44
11010304	ECOLOGICAL FUND	295,783,094.93	440,793,741.19	500,783,094.93
11010305	ELECTRONIC MONEY TRANSFER LEVY(EMTL)	4,334,903,956.38	3,362,721,259.17	4,309,229,453.96
11010313	STATE INFRASTRUCTURE AND SECURITY	38,713,513,513.54	34,216,216,223.87	38,713,513,513.54
11010314	SIGNATURE BONUS	2,300,535,182.34	-	500,535,182.34
11010399	OTHER FAAC DISTRIBUTIONS	48,037,157,920.74	46,237,417,535.57	50,562,796,192.76
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>2,036,195,748.81</u>	-	-
1403	LOANS/ BORROWINGS RECEIPT	<u>2,036,195,748.81</u>	-	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>2,036,195,748.81</u>	-	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	2,036,195,748.81	-	-

MDA:	022000200100 - Debt Management Office			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>100,000,000,000.00</u>	-	<u>200,000,000,000.00</u>
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>100,000,000,000.00</u>	-	<u>200,000,000,000.00</u>
1403	LOANS/ BORROWINGS RECEIPT	<u>100,000,000,000.00</u>	-	<u>200,000,000,000.00</u>
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	100,000,000,000.00	-	200,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	100,000,000,000.00	-	200,000,000,000.00

MDA:	022000800100 - Benue State Internal Revenue Service (BIRS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	22,668,326,744.04	11,993,098,936.53	32,598,734,261.00
12	INDEPENDENT REVENUE	22,668,326,744.04	11,993,098,936.53	32,598,734,261.00
1201	TAX REVENUE	20,772,549,689.50	11,294,149,304.85	20,772,549,689.50
120101	PERSONAL TAXES	15,981,026,168.90	9,341,342,849.59	15,981,026,168.90
12010101	PERSONAL TAXES	15,981,026,168.90	9,341,342,849.59	15,981,026,168.90
120103	OTHER TAXES	4,791,523,520.60	1,952,806,455.26	4,791,523,520.60
12010301	STAMP DUTY	40,376,035.18	14,067,119.49	40,376,035.18
12010302	DEVELOPMENT TAX/LEVY	146,134,644.26	56,780,050.89	146,134,644.26
12010303	CAPITAL GAIN TAX	14,524,530.56	6,129,446.58	14,524,530.56
12010305	OTHER SERVICE TAXES	4,590,488,310.60	1,875,829,838.30	4,590,488,310.60
1202	NON-TAX REVENUE	1,895,777,054.54	698,949,631.68	11,826,184,571.50
120201	LICENCES - GENERAL	405,242,942.88	157,214,640.35	6,705,242,942.88
12020113	CART LICENSES	10,237,294.50	9,624,144.99	10,237,294.50
12020128	POOL BETTING & CASINO LICENSES/GAMING	4,500,000.00	-	4,500,000.00
12020131	MOTOR VEHICLE LICENSES	292,349,210.20	110,197,141.83	3,292,349,210.20
12020132	DRIVERS' LICENSES	98,156,438.18	37,393,353.53	3,398,156,438.18
120204	FEES - GENERAL	62,109,163.74	23,844,204.62	62,109,163.74
12020439	AGENCY FEES	14,647,601.72	7,359,519.62	14,647,601.72
12020445	CHANGE OF OWNERSHIP FEES	47,461,562.02	16,484,685.00	47,461,562.02
120205	FINES - GENERAL	8,902,022.48	7,080,937.62	8,902,022.48
12020501	FINES/PENALTIES	8,902,022.48	7,080,937.62	8,902,022.48
120206	SALES - GENERAL	9,899,200.82	5,031,354.50	9,899,200.82
12020601	SALES OF JOURNAL & PUBLICATIONS	9,899,200.82	5,031,354.50	9,899,200.82
120207	EARNINGS -GENERAL	1,400,157,431.78	505,778,494.59	5,030,564,948.74
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,400,157,431.78	505,778,494.59	5,030,564,948.74
120212	INTEREST EARNED	9,466,292.84	-	9,466,292.84
12021212	INTEREST ON TAX DEFAULTERS	9,466,292.84	-	9,466,292.84

MDA:	022800100100 - Ministry of Science, Technology & Innovation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>170,834,301.81</u>	<u>9,868,430.00</u>	<u>314,434,301.81</u>
12	INDEPENDENT REVENUE	<u>170,834,301.81</u>	<u>9,868,430.00</u>	<u>314,434,301.81</u>
1202	NON-TAX REVENUE	<u>170,834,301.81</u>	<u>9,868,430.00</u>	<u>314,434,301.81</u>
120201	LICENCES - GENERAL	5,074,732.63	-	5,074,732.63
12020112	BRICKMAKING, etc LICENSE	1,287,211.45	-	1,287,211.45
12020136	TRADE PERMIT LICENSES	3,787,521.18	-	3,787,521.18
120204	FEES - GENERAL	8,528,754.12	22,500.00	8,528,754.12
12020449	BUSINESS/TRADE OPERATING FEES	1,924,357.88	-	1,924,357.88
12020453	APPLICATIONS FEES	1,385,537.67	22,500.00	1,385,537.67
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	4,372,141.10	-	4,372,141.10
12020478	WORKSHOP FEES	846,717.47	-	846,717.47
120207	EARNINGS -GENERAL	63,583,863.27	9,845,930.00	207,183,863.27
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	63,583,863.27	9,845,930.00	63,583,863.27
12020718	EARNINGS FROM GRANTS AND FUNDING	-	-	143,600,000.00
120209	RENT ON LAND & OTHERS - GENERAL	93,646,951.79	-	93,646,951.79
12020901	RENT ON GOVT. LAND	93,646,951.79	-	93,646,951.79

MDA:	022800200300 - Business and Engineering Skills Training (BEST) Centre			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>4,919,142.14</u>	<u>275,750.00</u>	<u>4,919,142.14</u>
12	INDEPENDENT REVENUE	<u>4,919,142.14</u>	<u>275,750.00</u>	<u>4,919,142.14</u>
1202	NON-TAX REVENUE	<u>4,919,142.14</u>	<u>275,750.00</u>	<u>4,919,142.14</u>
120204	FEES - GENERAL	<u>4,280,926.54</u>	<u>273,750.00</u>	<u>4,280,926.54</u>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,243,697.64	271,750.00	3,243,697.64
12020453	APPLICATIONS FEES	1,037,228.90	2,000.00	1,037,228.90
120206	SALES - GENERAL	<u>638,215.60</u>	<u>2,000.00</u>	<u>638,215.60</u>
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	638,215.60	2,000.00	638,215.60

MDA:	023100100100 - Ministry of Power, Renewable Energy and Transport			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>33,458,686.50</u>	<u>37,986,756.09</u>	<u>56,917,577.75</u>
12	INDEPENDENT REVENUE	<u>33,458,686.50</u>	<u>37,986,756.09</u>	<u>56,917,577.75</u>
1202	NON-TAX REVENUE	<u>33,458,686.50</u>	<u>37,986,756.09</u>	<u>56,917,577.75</u>
120201	LICENCES - GENERAL	1,895,323.17	3,827,450.00	5,895,323.17
12020132	DRIVERS' LICENSES	1,895,323.17	3,827,450.00	5,895,323.17
120204	FEES - GENERAL	-	13,458,891.25	20,458,891.25
12020450	INSPECTION FEES	-	13,458,891.25	20,458,891.25
120205	FINES - GENERAL	3,929,384.84	3,929,384.84	5,929,384.84
12020501	FINES/PENALTIES	3,929,384.84	3,929,384.84	5,929,384.84
120207	EARNINGS -GENERAL	27,633,978.50	16,771,030.00	24,633,978.50
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	27,633,978.50	16,771,030.00	24,633,978.50

MDA:	023800100100 - Benue State Budget and Economic Planning Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>4,224,480,045.10</u>	-	<u>48,108.95</u>
12	INDEPENDENT REVENUE	<u>48,108.95</u>	-	<u>48,108.95</u>
1202	NON-TAX REVENUE	<u>48,108.95</u>	-	<u>48,108.95</u>
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	48,108.95	-	48,108.95
12020804	RENT ON CONFERENCE CENTRES	48,108.95	-	48,108.95
13	AID AND GRANTS	<u>227,336,757.70</u>	-	-
1301	AID	<u>69,552,084.42</u>	-	-
130102	FOREIGN AID	<u>69,552,084.42</u>	-	-
13010202	CAPITAL FOREIGN AID	69,552,084.42	-	-
1302	GRANTS	<u>157,784,673.28</u>	-	-
130201	DOMESTIC GRANTS	<u>14,624,830.80</u>	-	-
13020101	CURRENT GRANTS FROM FGN	3,286,478.83	-	-
13020104	CAPITAL GRANTS FROM LGAS	11,338,351.97	-	-
130202	FOREIGN GRANTS	<u>143,159,842.48</u>	-	-
13020201	CURRENT FOREIGN GRANTS	42,724,224.81	-	-
13020202	CAPITAL FOREIGN GRANTS	100,435,617.67	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>3,997,095,178.46</u>	-	-
1403	LOANS/ BORROWINGS RECEIPT	<u>3,997,095,178.46</u>	-	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>3,997,095,178.46</u>	-	-
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	3,997,095,178.46	-	-

MDA:	025200100100 - Ministry of Water Resources, Environment and Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>207,118,271.12</u>	-	<u>94,502,906.17</u>
12	INDEPENDENT REVENUE	<u>94,502,906.17</u>	-	<u>94,502,906.17</u>
1202	NON-TAX REVENUE	<u>94,502,906.17</u>	-	<u>94,502,906.17</u>
120201	LICENCES - GENERAL	<u>38,872,029.14</u>	-	<u>38,872,029.14</u>
12020114	DANE GUN LICENSES	192,435.79	-	192,435.79
12020121	HUNTING PERMITS	192,435.79	-	192,435.79
12020127	BOREHOLE DRILLING LICENSES	38,487,157.57	-	38,487,157.57
120204	FEES - GENERAL	<u>53,420,174.70</u>	-	<u>53,420,174.70</u>
12020424	ACCREDITATION FEES	3,848,715.76	-	3,848,715.76
12020430	PROFESSIONAL REGISTRATION FEES	16,934,349.33	-	16,934,349.33
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	7,697,431.51	-	7,697,431.51
12020436	BILL BOARD ADVERTISEMENT FEES	1,847,383.56	-	1,847,383.56
12020451	TIMBER & FOREST FEES	23,092,294.54	-	23,092,294.54
120207	EARNINGS -GENERAL	<u>1,133,061.92</u>	-	<u>1,133,061.92</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,133,061.92	-	1,133,061.92
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	<u>1,077,640.41</u>	-	<u>1,077,640.41</u>
12020803	RENT ON GOVT BUILDINGS	1,077,640.41	-	1,077,640.41
13	AID AND GRANTS	<u>98,594,364.94</u>	-	<u>-</u>
1302	GRANTS	<u>98,594,364.94</u>	-	<u>-</u>
130201	DOMESTIC GRANTS	<u>98,594,364.94</u>	-	<u>-</u>
13020102	CAPITAL GRANTS FROM FGN	98,594,364.94	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>14,021,000.00</u>	-	<u>-</u>
1403	LOANS/ BORROWINGS RECEIPT	<u>14,021,000.00</u>	-	<u>-</u>
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>14,021,000.00</u>	-	<u>-</u>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	14,021,000.00	-	-

MDA:	025210200100 - Benue State Water Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>63,118,938.41</u>	<u>18,750,000.00</u>	<u>63,118,938.41</u>
12	INDEPENDENT REVENUE	<u>63,118,938.41</u>	<u>18,750,000.00</u>	<u>63,118,938.41</u>
1202	NON-TAX REVENUE	<u>63,118,938.41</u>	<u>18,750,000.00</u>	<u>63,118,938.41</u>
120207	EARNINGS -GENERAL	60,039,965.80	18,750,000.00	60,039,965.80
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	60,039,965.80	18,750,000.00	60,039,965.80
120209	RENT ON LAND & OTHERS - GENERAL	3,078,972.61	-	3,078,972.61
12020905	LEASE RENTAL	3,078,972.61	-	3,078,972.61

MDA:	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>568,335,660.12</u>	<u>5,050,000.00</u>	<u>22,942,387.66</u>
12	INDEPENDENT REVENUE	<u>22,942,387.66</u>	<u>5,050,000.00</u>	<u>22,942,387.66</u>
1202	NON-TAX REVENUE	<u>22,942,387.66</u>	<u>5,050,000.00</u>	<u>22,942,387.66</u>
120204	FEES - GENERAL	17,800,000.00	-	17,800,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	17,800,000.00	-	17,800,000.00
120206	SALES - GENERAL	646,835.95	4,450,000.00	646,835.95
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	646,835.95	4,450,000.00	646,835.95
120207	EARNINGS -GENERAL	4,495,551.71	600,000.00	4,495,551.71
12020702	EARNINGS FROM LABORATORY SERVICES	646,835.95	600,000.00	646,835.95
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	3,848,715.76	-	3,848,715.76
13	AID AND GRANTS	<u>512,692,808.09</u>	-	-
1301	AID	<u>147,562,899.53</u>	-	-
130102	FOREIGN AID	147,562,899.53	-	-
13010202	CAPITAL FOREIGN AID	147,562,899.53	-	-
1302	GRANTS	<u>365,129,908.55</u>	-	-
130201	DOMESTIC GRANTS	163,995,293.69	-	-
13020102	CAPITAL GRANTS FROM FGN	65,565,252.69	-	-
13020103	CURRENT GRANTS FROM LGAS	98,430,041.00	-	-
130202	FOREIGN GRANTS	201,134,614.86	-	-
13020202	CAPITAL FOREIGN GRANTS	201,134,614.86	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>32,700,464.37</u>	-	-
1402	OTHER CAPITAL RECEIPTS	<u>32,700,464.37</u>	-	-
140201	OTHER CAPITAL RECEIPTS	32,700,464.37	-	-
14020101	OTHER CAPITAL RECEIPTS TO CDF	32,700,464.37	-	-

MDA:	025210400100 - Benue State Environmental Sanitation Authority			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>93,299,016.84</u>	<u>50,843,578.98</u>	<u>250,000,000.00</u>
12	INDEPENDENT REVENUE	<u>93,299,016.84</u>	<u>31,243,578.98</u>	<u>250,000,000.00</u>
1202	NON-TAX REVENUE	<u>93,299,016.84</u>	<u>31,243,578.98</u>	<u>250,000,000.00</u>
120204	FEES - GENERAL	<u>72,337,994.30</u>	<u>12,023,000.00</u>	<u>190,000,000.00</u>
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	15,394,863.03	10,000.00	160,000,000.00
12020441	LABORATORY FEES	29,253,703.59	-	10,000,000.00
12020444	BURIAL FEES	3,848,715.76	9,730,000.00	10,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	23,840,711.92	2,283,000.00	10,000,000.00
120205	FINES - GENERAL	<u>20,961,022.54</u>	<u>19,220,578.98</u>	<u>60,000,000.00</u>
12020501	FINES/PENALTIES	20,961,022.54	19,220,578.98	60,000,000.00
13	AID AND GRANTS	-	<u>19,600,000.00</u>	-
1302	GRANTS	-	<u>19,600,000.00</u>	-
130201	DOMESTIC GRANTS	-	<u>19,600,000.00</u>	-
13020103	CURRENT GRANTS FROM LGAS	-	19,600,000.00	-

MDA:	025400100100 - Ministry of Cooperatives and Rural Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>114,566,164.40</u>	<u>29,735,800.00</u>	<u>1,968,590,700.00</u>
12	INDEPENDENT REVENUE	<u>48,590,700.00</u>	<u>29,735,800.00</u>	<u>68,590,700.00</u>
1202	NON-TAX REVENUE	<u>48,590,700.00</u>	<u>29,735,800.00</u>	<u>68,590,700.00</u>
120204	FEES - GENERAL	<u>48,590,700.00</u>	<u>29,735,800.00</u>	<u>68,590,700.00</u>
12020442	ASSOCIATION FEES	48,590,700.00	29,735,800.00	68,590,700.00
13	AID AND GRANTS	<u>65,975,464.40</u>	<u>-</u>	<u>1,900,000,000.00</u>
1302	GRANTS	<u>65,975,464.40</u>	<u>-</u>	<u>1,900,000,000.00</u>
130201	DOMESTIC GRANTS	-	-	<u>1,900,000,000.00</u>
13020102	CAPITAL GRANTS FROM FGN	-	-	1,900,000,000.00
130202	FOREIGN GRANTS	<u>65,975,464.40</u>	<u>-</u>	<u>-</u>
13020202	CAPITAL FOREIGN GRANTS	65,975,464.40	-	-

MDA:	025400200100 - Benue State Urban Development Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>96,217,893.91</u>	<u>27,100,500.00</u>	<u>96,217,893.91</u>
12	INDEPENDENT REVENUE	<u>96,217,893.91</u>	<u>27,100,500.00</u>	<u>96,217,893.91</u>
1202	NON-TAX REVENUE	<u>96,217,893.91</u>	<u>27,100,500.00</u>	<u>96,217,893.91</u>
120201	LICENCES - GENERAL	3,848,715.76	-	3,848,715.76
12020127	BOREHOLE DRILLING LICENSES	3,848,715.76	-	3,848,715.76
120204	FEES - GENERAL	85,441,489.80	27,100,500.00	85,441,489.80
12020430	PROFESSIONAL REGISTRATION FEES	769,743.15	-	769,743.15
12020436	BILL BOARD ADVERTISEMENT FEES	9,236,917.82	4,135,500.00	9,236,917.82
12020438	SURVEY/ PLANNING/ BUILDING FEES	46,184,589.08	15,805,000.00	46,184,589.08
12020479	STREET NAMING	11,546,147.27	1,000,000.00	11,546,147.27
12020480	TEMPORARY PLANNING PERMIT (TPP)	17,704,092.48	6,160,000.00	17,704,092.48
120206	SALES - GENERAL	1,539,486.30	-	1,539,486.30
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	1,539,486.30	-	1,539,486.30
120207	EARNINGS -GENERAL	5,388,202.06	-	5,388,202.06
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	1,539,486.30	-	1,539,486.30
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,848,715.76	-	3,848,715.76

MDA:	026000100100 - Ministry of Lands, Survey and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>144,298,000.52</u>	<u>159,546,364.15</u>	<u>207,683,972.75</u>
12	INDEPENDENT REVENUE	<u>144,298,000.52</u>	<u>159,546,364.15</u>	<u>207,683,972.75</u>
1202	NON-TAX REVENUE	<u>144,298,000.52</u>	<u>159,546,364.15</u>	<u>207,683,972.75</u>
120204	FEES - GENERAL	69,175,005.09	115,190,213.72	157,468,360.00
12020437	DEEDS REGISTRATION FEES	5,483,323.84	27,892,196.00	35,000,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	26,941,010.30	43,519,878.01	56,000,000.00
12020445	CHANGE OF OWNERSHIP FEES	6,468,359.53	-	6,468,360.00
12020447	LAND USE FEES /Certificate of Occupancy	13,815,143.42	10,639,455.71	15,000,000.00
12020453	APPLICATIONS FEES	16,467,168.00	33,138,684.00	45,000,000.00
120207	EARNINGS -GENERAL	215,612.75	-	215,612.75
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	215,612.75	-	215,612.75
120209	RENT ON LAND & OTHERS - GENERAL	74,907,382.68	44,356,150.43	50,000,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	74,907,382.68	44,356,150.43	50,000,000.00

MDA:	026000200100 - Benue State Geographic Information System			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	-	-	2,326,445,178.36
12	INDEPENDENT REVENUE	-	-	2,326,445,178.36
1202	NON-TAX REVENUE	-	-	2,326,445,178.36
120204	FEES - GENERAL	-	-	1,372,877,599.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	-	-	10,000,000.00
12020447	LAND USE FEES /Certificate of Occupancy	-	-	435,870,000.00
12020481	APPLICATION FEES FOR PLOT ALLOCATION	-	-	611,200,000.00
12020482	PROCESSING FEES FOR PLOT ALLOCATION	-	-	315,807,599.00
120206	SALES - GENERAL	-	-	657,778,579.36
12020616	SALES OF FORMS	-	-	657,778,579.36
120207	EARNINGS -GENERAL	-	-	50,789,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	50,789,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	245,000,000.00
12020901	RENT ON GOVT. LAND	-	-	245,000,000.00

MDA:	026000300100 - Bureau for Mines and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	2,526,200,000.00	-	2,213,350,000.00
12	INDEPENDENT REVENUE	2,526,200,000.00	-	2,213,350,000.00
1202	NON-TAX REVENUE	2,526,200,000.00	-	2,213,350,000.00
120201	LICENCES - GENERAL	800,000.00	-	850,000.00
12020112	BRICKMAKING, etc LICENSE	800,000.00	-	850,000.00
120204	FEES - GENERAL	200,000,000.00	-	500,000,000.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	200,000,000.00	-	308,400,000.00
12020484	REGULATORY APPROVAL FEES	-	-	191,600,000.00
120205	FINES - GENERAL	100,000,000.00	-	141,600,000.00
12020501	FINES/PENALTIES	100,000,000.00	-	141,600,000.00
120206	SALES - GENERAL	920,000,000.00	-	1,000,000,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	30,000,000.00	-	50,000,000.00
12020621	SALE OF MINERAL COMMODITUIES	890,000,000.00	-	950,000,000.00
120207	EARNINGS -GENERAL	50,650,000.00	-	170,400,000.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	600,000.00	-	8,600,000.00
12020702	EARNINGS FROM LABORATORY SERVICES	-	-	1,800,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	50,000,000.00	-	80,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	50,000.00	-	80,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,254,750,000.00	-	400,500,000.00
12020901	RENT ON GOVT. LAND	1,254,750,000.00	-	400,500,000.00

MDA:	022200100100 - Ministry of Industry, Trade and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>3,174,308,530.75</u>	<u>162,669,516.00</u>	<u>15,607,592,483.04</u>
12	INDEPENDENT REVENUE	<u>1,901,455,279.33</u>	<u>162,669,516.00</u>	<u>15,607,592,483.04</u>
1202	NON-TAX REVENUE	<u>1,901,455,279.33</u>	<u>162,669,516.00</u>	<u>15,607,592,483.04</u>
120204	FEES - GENERAL	<u>269,410,102.96</u>	<u>44,616,700.00</u>	<u>350,000,000.00</u>
12020449	BUSINESS/TRADE OPERATING FEES	269,410,102.96	44,616,700.00	350,000,000.00
120206	SALES - GENERAL	-	-	<u>35,000,000.00</u>
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	-	-	35,000,000.00
120207	EARNINGS -GENERAL	<u>1,596,352,036.60</u>	-	<u>15,122,592,483.04</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,596,352,036.60	-	15,122,592,483.04
120209	RENT ON LAND & OTHERS - GENERAL	<u>35,693,139.77</u>	<u>118,052,816.00</u>	<u>100,000,000.00</u>
12020906	RENTS ON GOVT. PROPERTIES	35,693,139.77	118,052,816.00	100,000,000.00
13	AID AND GRANTS	<u>1,272,853,251.42</u>	<u>-</u>	<u>-</u>
1302	GRANTS	<u>1,272,853,251.42</u>	<u>-</u>	<u>-</u>
130202	FOREIGN GRANTS	<u>1,272,853,251.42</u>	<u>-</u>	<u>-</u>
13020202	CAPITAL FOREIGN GRANTS	1,272,853,251.42	-	-

MDA:	022200300100 - Directorate for Diaspora Linkages and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
12	INDEPENDENT REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
1202	NON-TAX REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
120204	FEES - GENERAL	<u>90,141,469.64</u>	=	<u>90,141,469.64</u>
12020481	APPLICATION FEES FOR PLOT ALLOCATION	7,730,736.35	-	7,730,736.35
12020482	PROCESSING FEES FOR PLOT ALLOCATION	8,487,157.57	-	8,487,157.57
12020483	DIASPORA REMITTANCE FEES	23,890,270.89	-	23,890,270.89
12020484	REGULATORY APPROVAL FEES	3,848,715.76	-	3,848,715.76
12020486	EVENT HOSTING FEES	7,697,431.51	-	7,697,431.51
12020487	MEMBERSHIP FEES	38,487,157.57	-	38,487,157.57
120207	EARNINGS -GENERAL	<u>77,744,058.28</u>	=	<u>77,744,058.28</u>
12020701	EARNINGS FROM CONSULTANCY SERVICES	38,487,157.57	-	38,487,157.57
12020716	EARNINGS FROM SPONSORSHIP AND PARTNERSHIP	19,243,578.78	-	19,243,578.78
12020718	EARNINGS FROM GRANTS AND FUNDING	19,243,578.78	-	19,243,578.78
12020719	EARNINGS FROM PUBLICATIONS AND RESEARCH REPORTS	769,743.15	-	769,743.15
120211	INVESTMENT INCOME	<u>15,394,863.03</u>	=	<u>15,394,863.03</u>
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	15,394,863.03	-	15,394,863.03
120212	INTEREST EARNED	<u>3,848,715.76</u>	=	<u>3,848,715.76</u>
12021210	BANK INTEREST	3,848,715.76	-	3,848,715.76

MDA:	031805100100 - High Court of Justice			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>202,793,094.45</u>	<u>128,726,223.00</u>	<u>202,793,094.45</u>
12	INDEPENDENT REVENUE	<u>202,793,094.45</u>	<u>128,726,223.00</u>	<u>202,793,094.45</u>
1201	TAX REVENUE	<u>148,911,073.86</u>	<u>111,879,369.00</u>	<u>148,911,073.86</u>
120101	PERSONAL TAXES	<u>148,911,073.86</u>	<u>111,879,369.00</u>	<u>148,911,073.86</u>
12010101	PERSONAL TAXES	148,911,073.86	111,879,369.00	148,911,073.86
1202	NON-TAX REVENUE	<u>53,882,020.59</u>	<u>16,846,854.00</u>	<u>53,882,020.59</u>
120204	FEES - GENERAL	<u>30,789,726.05</u>	<u>10,407,371.00</u>	<u>30,789,726.05</u>
12020401	COURT FEES	11,546,147.27	6,644,350.00	11,546,147.27
12020426	COURT SUMMONS FEES	19,243,578.78	3,763,021.00	19,243,578.78
120205	FINES - GENERAL	<u>23,092,294.54</u>	<u>6,439,483.00</u>	<u>23,092,294.54</u>
12020501	FINES/PENALTIES	23,092,294.54	6,439,483.00	23,092,294.54

MDA:	031805200100 - Customary Court of Appeal			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>6,208,747.49</u>	<u>860,400.00</u>	<u>1,554,614.73</u>
12	INDEPENDENT REVENUE	<u>6,208,747.49</u>	<u>860,400.00</u>	<u>1,554,614.73</u>
1201	TAX REVENUE	<u>5,054,132.76</u>	-	-
120101	PERSONAL TAXES	<u>5,054,132.76</u>	-	-
12010101	PERSONAL TAXES	5,054,132.76	-	-
1202	NON-TAX REVENUE	<u>1,154,614.73</u>	<u>860,400.00</u>	<u>1,554,614.73</u>
120204	FEES - GENERAL	<u>1,154,614.73</u>	<u>860,400.00</u>	<u>1,554,614.73</u>
12020401	COURT FEES	1,154,614.73	860,400.00	1,554,614.73

MDA:	032600100100 - Ministry of Justice and Public Order			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>23,284,730.33</u>	<u>2,954,100.00</u>	<u>23,284,750.00</u>
12	INDEPENDENT REVENUE	<u>23,284,730.33</u>	<u>2,954,100.00</u>	<u>23,284,750.00</u>
1201	TAX REVENUE	<u>18,181,595.39</u>	<u>10,100.00</u>	<u>18,181,600.00</u>
120101	PERSONAL TAXES	<u>18,181,595.39</u>	<u>10,100.00</u>	<u>18,181,600.00</u>
12010101	PERSONAL TAXES	18,181,595.39	10,100.00	18,181,600.00
1202	NON-TAX REVENUE	<u>5,103,134.93</u>	<u>2,944,000.00</u>	<u>5,103,150.00</u>
120204	FEES - GENERAL	<u>5,027,034.93</u>	<u>2,905,950.00</u>	<u>5,027,050.00</u>
12020418	MARRIAGE/ DIVORCE FEES	1,539,486.30	946,150.00	1,539,500.00
12020430	PROFESSIONAL REGISTRATION FEES	153,948.63	-	153,950.00
12020453	APPLICATIONS FEES	3,333,600.00	1,959,800.00	3,333,600.00
120206	SALES - GENERAL	<u>76,100.00</u>	<u>38,050.00</u>	<u>76,100.00</u>
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	76,100.00	38,050.00	76,100.00

MDA:	051400100100 - Ministry of Women Affairs and Social Welfare			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>3,697,568.30</u>	<u>12,178,640.63</u>	<u>3,256,420.00</u>
12	INDEPENDENT REVENUE	<u>3,697,568.30</u>	<u>2,178,640.63</u>	<u>3,256,420.00</u>
1202	NON-TAX REVENUE	<u>3,697,568.30</u>	<u>2,178,640.63</u>	<u>3,256,420.00</u>
120201	LICENCES - GENERAL	384,871.58	-	300,500.00
12020129	CINEMATOGRAPH LICENSES	384,871.58	-	300,500.00
120204	FEES - GENERAL	1,154,614.73	580,600.00	950,920.00
12020442	ASSOCIATION FEES	769,743.15	580,600.00	800,580.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	384,871.58	-	150,340.00
120209	RENT ON LAND & OTHERS - GENERAL	2,158,082.00	1,598,040.63	2,005,000.00
12020906	RENTS ON GOVT. PROPERTIES	2,158,082.00	1,598,040.63	2,005,000.00
13	AID AND GRANTS	-	<u>10,000,000.00</u>	-
1301	AID	-	<u>10,000,000.00</u>	-
130102	FOREIGN AID	-	10,000,000.00	-
13010201	CURRENT FOREIGN AID	-	10,000,000.00	-

MDA:	051405100100 - Benue State Rehabilitation Board, Apir			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	=	<u>74,654,000.00</u>	<u>1,759,000.00</u>
12	INDEPENDENT REVENUE	=	<u>1,759,000.00</u>	<u>1,759,000.00</u>
1202	NON-TAX REVENUE	=	<u>1,759,000.00</u>	<u>1,759,000.00</u>
120207	EARNINGS -GENERAL	=	<u>1,759,000.00</u>	<u>1,759,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	1,759,000.00	1,759,000.00
13	AID AND GRANTS	=	<u>72,895,000.00</u>	<u>-</u>
1302	GRANTS	=	<u>72,895,000.00</u>	<u>-</u>
130201	DOMESTIC GRANTS	=	<u>72,895,000.00</u>	<u>-</u>
13020103	CURRENT GRANTS FROM LGAS	-	23,000,000.00	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	49,895,000.00	-

MDA:	051700100100 - Ministry of Education and Knowledge Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>316,971,476.89</u>	<u>111,997,461.92</u>	<u>316,971,476.89</u>
12	INDEPENDENT REVENUE	<u>316,971,476.89</u>	<u>15,915,000.00</u>	<u>316,971,476.89</u>
1201	TAX REVENUE	<u>21,629,988.84</u>	-	<u>21,629,988.84</u>
120103	OTHER TAXES	<u>21,629,988.84</u>	-	<u>21,629,988.84</u>
12010302	DEVELOPMENT TAX/LEVY	21,629,988.84	-	21,629,988.84
1202	NON-TAX REVENUE	<u>295,341,488.05</u>	<u>15,915,000.00</u>	<u>295,341,488.05</u>
120201	LICENCES - GENERAL	<u>170,638,300.00</u>	-	<u>170,638,300.00</u>
12020134	PRIVATE SCHOOLS LICENSES	170,638,300.00	-	170,638,300.00
120204	FEES - GENERAL	<u>120,854,472.29</u>	<u>15,915,000.00</u>	<u>120,854,472.29</u>
12020450	INSPECTION FEES	7,574,272.61	-	7,574,272.61
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	28,826,782.29	-	28,826,782.29
12020453	APPLICATIONS FEES	18,473,835.63	-	18,473,835.63
12020465	SPORTS/RECREATIONAL FACILITIES FEES	11,546,147.27	-	11,546,147.27
12020478	WORKSHOP FEES	54,433,434.49	15,915,000.00	54,433,434.49
120207	EARNINGS -GENERAL	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,848,715.76	-	3,848,715.76
13	AID AND GRANTS	-	<u>96,082,461.92</u>	-
1302	GRANTS	-	<u>96,082,461.92</u>	-
130202	FOREIGN GRANTS	-	<u>96,082,461.92</u>	-
13020201	CURRENT FOREIGN GRANTS	-	96,082,461.92	-

MDA:	051700300100 - Benue State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>7,382,553,139.62</u>	<u>39,146,542,400.11</u>	<u>9,185,467,136.29</u>
12	INDEPENDENT REVENUE	<u>43,267,970.70</u>	<u>1,671,675,009.81</u>	<u>765,760,804.40</u>
1201	TAX REVENUE	<u>27,873,107.67</u>	<u>1,661,114,993.81</u>	<u>751,680,783.07</u>
120101	PERSONAL TAXES	<u>27,873,107.67</u>	<u>1,661,114,993.81</u>	<u>751,680,783.07</u>
12010101	PERSONAL TAXES	27,873,107.67	1,661,114,993.81	751,680,783.07
1202	NON-TAX REVENUE	<u>15,394,863.03</u>	<u>10,560,016.00</u>	<u>14,080,021.33</u>
120204	FEES - GENERAL	<u>15,394,863.03</u>	<u>10,560,016.00</u>	<u>14,080,021.33</u>
12020417	CONTRACTOR REGISTRATION FEES	15,394,863.03	10,560,016.00	14,080,021.33
13	AID AND GRANTS	<u>7,339,285,168.92</u>	<u>37,474,867,390.30</u>	<u>8,419,706,331.89</u>
1302	GRANTS	<u>7,339,285,168.92</u>	<u>37,474,867,390.30</u>	<u>8,419,706,331.89</u>
130201	DOMESTIC GRANTS	<u>7,339,285,168.92</u>	<u>37,474,867,390.30</u>	<u>8,419,706,331.89</u>
13020101	CURRENT GRANTS FROM FGN	-	572,072,572.28	1,491,858,875.26
13020102	CAPITAL GRANTS FROM FGN	7,109,285,168.92	11,224,134,194.92	6,157,847,456.63
13020103	CURRENT GRANTS FROM LGAS	230,000,000.00	405,000,000.00	540,000,000.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	25,273,660,623.10	230,000,000.00

MDA:	051700800100 - Benue State Library Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>231,307.82</u>	<u>49,500.00</u>	<u>150,500.00</u>
12	INDEPENDENT REVENUE	<u>231,307.82</u>	<u>49,500.00</u>	<u>150,500.00</u>
1202	NON-TAX REVENUE	<u>231,307.82</u>	<u>49,500.00</u>	<u>150,500.00</u>
120205	FINES - GENERAL	384.87	-	500.00
12020501	FINES/PENALTIES	384.87	-	500.00
120206	SALES - GENERAL	153,948.63	49,500.00	100,000.00
12020603	SALES OF ID CARDS	153,948.63	49,500.00	100,000.00
120207	EARNINGS -GENERAL	76,974.32	-	50,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	76,974.32	-	50,000.00

MDA:	051700900100 - Benue State Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>282,702,816.45</u>	<u>77,693,410.00</u>	=
12	INDEPENDENT REVENUE	<u>282,702,816.45</u>	<u>77,693,410.00</u>	=
1202	NON-TAX REVENUE	<u>282,702,816.45</u>	<u>77,693,410.00</u>	-
120204	FEES - GENERAL	<u>282,702,816.45</u>	<u>77,693,410.00</u>	-
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	279,462,816.45	76,073,410.00	-
12020453	APPLICATIONS FEES	3,240,000.00	1,620,000.00	-

MDA:	051701000100 - State Agency for Mass Education			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
12	INDEPENDENT REVENUE	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
1202	NON-TAX REVENUE	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
120204	FEES - GENERAL	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	384,871.58	100,000.00	196,246.02

MDA:	051701100100 - College of Education, Katsina-Ala			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	774,861,946.56	695,959,891.68	316,218,112.25
12	INDEPENDENT REVENUE	279,589,586.66	25,713,799.00	316,218,112.25
1201	TAX REVENUE	2,190,000.00	1,095,000.00	3,200,245.50
120103	OTHER TAXES	2,190,000.00	1,095,000.00	3,200,245.50
12010302	DEVELOPMENT TAX/LEVY	2,190,000.00	1,095,000.00	3,200,245.50
1202	NON-TAX REVENUE	277,399,586.66	24,618,799.00	313,017,866.75
120201	LICENCES - GENERAL	38,487.16	-	40,490.20
12020126	TRACTOR HIRING SERVICES	38,487.16	-	40,490.20
120204	FEES - GENERAL	264,981,527.08	20,223,099.00	290,536,028.66
12020442	ASSOCIATION FEES	7,697.43	-	10,700.45
12020449	BUSINESS/TRADE OPERATING FEES	7,697.43	-	10,700.45
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	264,658,234.96	20,223,099.00	290,206,730.50
12020453	APPLICATIONS FEES	153,948.63	-	153,948.63
12020457	AFFILIATION CHARGES	153,948.63	-	153,948.63
120206	SALES - GENERAL	1,124,461.52	301,000.00	1,577,680.50
12020601	SALES OF JOURNAL & PUBLICATIONS	7,697.43	201,000.00	405,000.00
12020603	SALES OF ID CARDS	870,579.50	-	870,579.50
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	7,697.43	-	11,500.45
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	38,487.16	-	40,600.55
12020616	SALES OF FORMS	200,000.00	100,000.00	250,000.00
120207	EARNINGS -GENERAL	11,172,748.38	4,094,700.00	20,775,301.87
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	230,922.95	100,000.00	250,930.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	115,461.47	100,000.00	250,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	808,230.31	258,100.00	8,115,230.31
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,848,715.76	-	4,485,720.76
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	96,217.89	-	100,220.80
12020714	EARNINGS FROM ICT SERVICES	6,073,200.00	3,636,600.00	7,573,200.00

120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	82,362.52	-	88,365.52
12020803	RENT ON GOVT BUILDINGS	5,388.20	-	7,390.20
12020804	RENT ON CONFERENCE CENTRES	76,974.32	-	80,975.32
13	AID AND GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-
1302	GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-
130201	DOMESTIC GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-
13020102	CAPITAL GRANTS FROM FGN	495,272,359.90	670,246,092.68	-

MDA:	051701200100 - Benue State Education Quality Assurance & Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>596,550,942.27</u>	<u>37,758,454.96</u>	<u>1,940,000,000.00</u>
12	INDEPENDENT REVENUE	<u>596,550,942.27</u>	<u>37,758,454.96</u>	<u>1,940,000,000.00</u>
1201	TAX REVENUE	<u>83,132,260.34</u>	<u>13,222,800.88</u>	<u>50,000,000.00</u>
120103	OTHER TAXES	<u>83,132,260.34</u>	<u>13,222,800.88</u>	<u>50,000,000.00</u>
12010302	DEVELOPMENT TAX/LEVY	83,132,260.34	13,222,800.88	50,000,000.00
1202	NON-TAX REVENUE	<u>513,418,681.93</u>	<u>24,535,654.08</u>	<u>1,890,000,000.00</u>
120201	LICENCES - GENERAL	<u>138,553,767.24</u>	<u>483,094.75</u>	<u>50,000,000.00</u>
12020134	PRIVATE SCHOOLS LICENSES	138,553,767.24	483,094.75	50,000,000.00
120204	FEES - GENERAL	<u>354,081,849.61</u>	<u>20,111,162.08</u>	<u>1,820,000,000.00</u>
12020424	ACCREDITATION FEES	118,540,445.30	-	50,000,000.00
12020450	INSPECTION FEES	33,868,698.66	8,312,850.00	100,000,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-	-	1,500,000,000.00
12020453	APPLICATIONS FEES	86,211,232.95	2,230,950.00	50,000,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	38,487,157.57	4,080,780.00	70,000,000.00
12020478	WORKSHOP FEES	76,974,315.13	5,486,582.08	50,000,000.00
120207	EARNINGS -GENERAL	<u>20,783,065.09</u>	<u>3,941,397.25</u>	<u>20,000,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	20,783,065.09	3,941,397.25	20,000,000.00

MDA:	051701300100 - College of Education Oju			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>99,104,430.74</u>	<u>25,625,500.00</u>	<u>99,104,430.74</u>
12	INDEPENDENT REVENUE	<u>99,104,430.74</u>	<u>25,625,500.00</u>	<u>99,104,430.74</u>
1201	TAX REVENUE	<u>9,467,840.76</u>	<u>870,000.00</u>	<u>9,467,840.76</u>
120103	OTHER TAXES	<u>9,467,840.76</u>	<u>870,000.00</u>	<u>9,467,840.76</u>
12010301	STAMP DUTY	230,922.95	-	230,922.95
12010302	DEVELOPMENT TAX/LEVY	9,236,917.82	870,000.00	9,236,917.82
1202	NON-TAX REVENUE	<u>89,636,589.97</u>	<u>24,755,500.00</u>	<u>89,636,589.97</u>
120204	FEES - GENERAL	<u>39,466,030.89</u>	<u>6,311,500.00</u>	<u>39,466,030.89</u>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	36,002,186.71	5,347,500.00	36,002,186.71
12020453	APPLICATIONS FEES	3,463,844.18	964,000.00	3,463,844.18
120206	SALES - GENERAL	<u>2,501,665.24</u>	-	<u>2,501,665.24</u>
12020603	SALES OF ID CARDS	2,309,229.45	-	2,309,229.45
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	76,974.32	-	76,974.32
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	115,461.47	-	115,461.47
120207	EARNINGS -GENERAL	<u>47,668,893.84</u>	<u>18,444,000.00</u>	<u>47,668,893.84</u>
12020701	EARNINGS FROM CONSULTANCY SERVICES	769,743.15	-	769,743.15
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	153,948.63	-	153,948.63
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	46,745,202.06	18,444,000.00	46,745,202.06

MDA:	051701800100 - Benue State Polytechnic, Ugbokolo			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>1,232,874,547.62</u>	<u>446,171,871.90</u>	<u>534,719,050.00</u>
12	INDEPENDENT REVENUE	<u>322,374,547.62</u>	<u>169,886,944.35</u>	<u>534,719,050.00</u>
1201	TAX REVENUE	<u>50,749,968.04</u>	<u>29,543,485.55</u>	<u>231,250,230.00</u>
120103	OTHER TAXES	<u>50,749,968.04</u>	<u>29,543,485.55</u>	<u>231,250,230.00</u>
12010301	STAMP DUTY	-	-	58,500,000.00
12010302	DEVELOPMENT TAX/LEVY	50,749,968.04	29,543,485.55	65,750,230.00
12010305	OTHER SERVICE TAXES	-	-	107,000,000.00
1202	NON-TAX REVENUE	<u>271,624,579.58</u>	<u>140,343,458.80</u>	<u>303,468,820.00</u>
120204	FEES - GENERAL	<u>251,980,734.36</u>	<u>130,637,655.54</u>	<u>211,686,410.00</u>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	202,299,994.98	109,977,372.49	150,000,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	46,184,589.08	20,660,283.05	46,184,590.00
12020457	AFFILIATION CHARGES	862,451.02	-	10,585,000.00
12020462	PUBLICATION FEES	862,451.02	-	3,862,460.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	1,771,248.27	-	1,054,360.00
120206	SALES - GENERAL	<u>4,200,000.00</u>	<u>2,100,000.00</u>	<u>5,340,200.00</u>
12020616	SALES OF FORMS	4,200,000.00	2,100,000.00	5,340,200.00
120207	EARNINGS -GENERAL	<u>15,443,845.22</u>	<u>7,605,803.26</u>	<u>86,442,210.00</u>
12020707	EARNINGS FROM MEDICAL SERVICES	384,871.58	-	10,435,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,390,808.88	7,605,803.26	35,394,870.00
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	15,394.86	-	35,500,000.00
12020714	EARNINGS FROM ICT SERVICES	6,652,769.90	-	5,112,340.00
13	AID AND GRANTS	<u>910,500,000.00</u>	<u>268,784,927.55</u>	<u>-</u>
1302	GRANTS	<u>910,500,000.00</u>	<u>268,784,927.55</u>	<u>-</u>
130201	DOMESTIC GRANTS	<u>910,500,000.00</u>	<u>268,784,927.55</u>	<u>-</u>
13020101	CURRENT GRANTS FROM FGN	10,000,000.00	-	-
13020102	CAPITAL GRANTS FROM FGN	900,500,000.00	268,784,927.55	-

14	<i>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</i>	-	<i>7,500,000.00</i>	-
1403	LOANS/ BORROWINGS RECEIPT	-	<i>7,500,000.00</i>	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	<i>7,500,000.00</i>	-
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	7,500,000.00	-

MDA:	051701800200 - Akawe Torkula Polytechnic, Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>919,697,394.18</u>	<u>2,577,700.00</u>	<u>85,400,600.00</u>
12	INDEPENDENT REVENUE	<u>19,197,394.18</u>	<u>2,577,700.00</u>	<u>85,400,600.00</u>
1201	TAX REVENUE	<u>346,384.42</u>	-	<u>2,200,000.00</u>
120103	OTHER TAXES	<u>346,384.42</u>	-	<u>2,200,000.00</u>
12010302	DEVELOPMENT TAX/LEVY	346,384.42	-	2,200,000.00
1202	NON-TAX REVENUE	<u>18,851,009.76</u>	<u>2,577,700.00</u>	<u>83,200,600.00</u>
120204	FEES - GENERAL	<u>13,624,453.77</u>	<u>2,144,500.00</u>	<u>52,700,600.00</u>
12020440	MEDICAL CONSULTANCY FEES	269,410.10	-	750,300.00
12020442	ASSOCIATION FEES	269,410.10	-	1,450,300.00
12020450	INSPECTION FEES	192,435.79	76,500.00	500,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	12,893,197.78	2,068,000.00	50,000,000.00
120206	SALES - GENERAL	<u>2,386,203.77</u>	<u>106,200.00</u>	<u>9,500,000.00</u>
12020603	SALES OF ID CARDS	461,845.89	-	3,000,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	230,922.95	-	1,500,000.00
12020616	SALES OF FORMS	1,693,434.93	106,200.00	5,000,000.00
120207	EARNINGS -GENERAL	<u>2,570,942.12</u>	-	<u>16,500,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	2,039,819.35	-	7,500,000.00
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	115,461.47	-	1,000,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	346,384.42	-	2,500,000.00
12020714	EARNINGS FROM ICT SERVICES	69,276.88	-	5,500,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	<u>269,410.10</u>	<u>327,000.00</u>	<u>4,500,000.00</u>
12020803	RENT ON GOVT BUILDINGS	269,410.10	327,000.00	4,500,000.00
13	AID AND GRANTS	<u>900,500,000.00</u>	-	-
1302	GRANTS	<u>900,500,000.00</u>	-	-
130201	DOMESTIC GRANTS	<u>900,500,000.00</u>	-	-
13020102	CAPITAL GRANTS FROM FGN	900,500,000.00	-	-

MDA:	051702100100 - Father Moses Oshio Adasu State University (FMOAU), Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	5,084,706,476.20	3,873,540,600.40	1,627,485,688.19
12	INDEPENDENT REVENUE	4,600,602,576.20	3,334,311,796.86	1,627,485,688.19
1201	TAX REVENUE	88,406,037.34	66,247,842.54	77,365,688.19
120101	PERSONAL TAXES	88,406,037.34	66,247,842.54	77,365,688.19
12010101	PERSONAL TAXES	88,406,037.34	66,247,842.54	77,365,688.19
1202	NON-TAX REVENUE	4,512,196,538.86	3,268,063,954.32	1,550,120,000.00
120204	FEES - GENERAL	4,472,403,323.41	3,241,591,696.63	1,515,520,000.00
12020417	CONTRACTOR REGISTRATION FEES	1,539,486.30	430,000.00	450,000.00
12020427	TENDER FEES	1,539,486.30	70,000.00	70,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,474,628,025.68	2,598,279,410.63	700,000,000.00
12020453	APPLICATIONS FEES	5,916,000.00	23,377,000.00	25,000,000.00
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	349,947,690.00	214,278,955.00	350,000,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	76,974,315.13	94,305,240.00	100,000,000.00
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	561,858,320.00	310,851,091.00	340,000,000.00
120206	SALES - GENERAL	2,807,614.73	1,345,000.00	2,300,000.00
12020603	SALES OF ID CARDS	1,653,000.00	874,500.00	1,500,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,154,614.73	470,500.00	800,000.00
120207	EARNINGS -GENERAL	6,877,897.26	4,311,100.00	5,300,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	153,948.63	-	150,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	153,948.63	61,100.00	150,000.00
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	6,570,000.00	4,250,000.00	5,000,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	21,213,321.34	15,979,157.69	18,000,000.00
12020801	RENT ON GOVT.QUARTERS	21,213,321.34	15,979,157.69	18,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	1,154,614.73	-	1,000,000.00
12020906	RENTS ON GOVT. PROPERTIES	1,154,614.73	-	1,000,000.00

120212	INTEREST EARNED	7,739,767.39	4,837,000.00	8,000,000.00
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	7,739,767.39	4,837,000.00	8,000,000.00
13	AID AND GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
1302	GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
130201	DOMESTIC GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
13020102	CAPITAL GRANTS FROM FGN	484,103,900.00	539,228,803.54	-

MDA:	051703100200 - Benue State University College of Health Sciences			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>838,031,425.40</u>	<u>645,333,046.23</u>	<u>957,635,200.00</u>
12	INDEPENDENT REVENUE	<u>838,031,425.40</u>	<u>645,333,046.23</u>	<u>957,635,200.00</u>
1202	NON-TAX REVENUE	<u>838,031,425.40</u>	<u>645,333,046.23</u>	<u>957,635,200.00</u>
120204	FEES - GENERAL	<u>833,542,729.39</u>	<u>643,415,846.23</u>	<u>954,056,200.00</u>
12020417	CONTRACTOR REGISTRATION FEES	153,948.63	150,000.00	600,000.00
12020427	TENDER FEES	38,487.16	-	50,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	780,761,593.60	611,085,996.23	887,070,300.00
12020453	APPLICATIONS FEES	52,588,700.00	32,179,850.00	66,335,900.00
120205	FINES - GENERAL	<u>60,809.71</u>	<u>-</u>	<u>79,000.00</u>
12020501	FINES/PENALTIES	60,809.71	-	79,000.00
120206	SALES - GENERAL	<u>4,427,886.30</u>	<u>1,917,200.00</u>	<u>3,500,000.00</u>
12020601	SALES OF JOURNAL & PUBLICATIONS	2,888,400.00	1,917,200.00	3,500,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	1,539,486.30	-	-

MDA:	051704100100 - Benue State University of Agriculture, Science and Technology(BUAST),Ihugh			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	-	6,000,000.00	169,940,000.00
12	INDEPENDENT REVENUE	-	6,000,000.00	169,940,000.00
1202	NON-TAX REVENUE	-	6,000,000.00	169,940,000.00
120204	FEES - GENERAL	-	-	140,000,000.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-	-	120,000,000.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	-	-	20,000,000.00
120206	SALES - GENERAL	-	6,000,000.00	24,000,000.00
12020603	SALES OF ID CARDS	-	-	1,000,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	-	-	5,000,000.00
12020616	SALES OF FORMS	-	6,000,000.00	18,000,000.00
120207	EARNINGS -GENERAL	-	-	5,940,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	-	-	2,150,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	1,590,000.00
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PROCEEDINGS / OTHERS	-	-	450,000.00
12020713	EARNINGS FROM LIBRARY SERVICES	-	-	150,000.00
12020714	EARNINGS FROM ICT SERVICES	-	-	1,500,000.00
12020720	EARNINGS FROM DIGITAL PLATFORMS AND SERVICES	-	-	100,000.00

MDA:	051705400100 - Benue State Teaching Service Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</u>
12	INDEPENDENT REVENUE	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</u>
1202	NON-TAX REVENUE	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</u>
120204	FEES - GENERAL	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</u>
12020450	INSPECTION FEES	3,648,582.54	683,440.00	-
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	30,019,982.90	618,520.00	3,248,500.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	26,171,267.14	12,721,440.00	19,391,040.00
12020478	WORKSHOP FEES	27,149,256.59	2,760,000.00	13,005,000.00

MDA:	051705500100 - Benue State Science and Technical Education Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</u>
12	INDEPENDENT REVENUE	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</u>
1202	NON-TAX REVENUE	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</u>
120204	FEES - GENERAL	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</u>
12020450	INSPECTION FEES	577,307.36	300,000.00	570,000.00
12020465	SPORTS/RECREATIONAL FACILITIES FEES	1,347,050.51	1,000,000.00	347,000.00
12020478	WORKSHOP FEES	384,871.58	200,000.00	350,000.00

MDA:	051705600100 - Benue State Scholarship Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
12	INDEPENDENT REVENUE	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
1202	NON-TAX REVENUE	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
120206	SALES - GENERAL	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
12020616	SALES OF FORMS	3,848,715.76	-	3,848,715.76

MDA:	052100100100 - Ministry of Health and Human Services			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>168,617,274.17</u>	<u>151,677,400.00</u>	<u>238,088,964.00</u>
12	INDEPENDENT REVENUE	<u>168,617,274.17</u>	<u>151,677,400.00</u>	<u>238,088,964.00</u>
1202	NON-TAX REVENUE	<u>168,617,274.17</u>	<u>151,677,400.00</u>	<u>238,088,964.00</u>
120201	LICENCES - GENERAL	17,657,459.92	9,486,400.00	19,618,459.00
12020133	PATENT MEDICINE & DRUG STORES LICENSES	3,463,844.19	2,030,000.00	3,463,844.00
12020135	HEALTH FACILITIES LICENSES	13,039,000.00	7,456,400.00	15,000,000.00
12020138	TRADITIONAL MEDICINE PRACTITIONERS	1,154,615.73	-	1,154,615.00
120204	FEES - GENERAL	66,878,082.74	105,448,000.00	136,463,844.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	55,414,238.56	99,221,000.00	125,000,000.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	11,463,844.18	6,227,000.00	11,463,844.00
120206	SALES - GENERAL	16,384,300.00	9,568,200.00	14,309,229.00
12020616	SALES OF FORMS	16,384,300.00	9,568,200.00	14,309,229.00
120207	EARNINGS -GENERAL	67,697,431.51	27,174,800.00	67,697,432.00
12020707	EARNINGS FROM MEDICAL SERVICES	67,697,431.51	27,174,800.00	67,697,432.00

MDA:	052100200100 - Benue State Health Insurance Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>290,020,107.79</u>	<u>534,983,028.60</u>	<u>11,546,147.27</u>
12	INDEPENDENT REVENUE	<u>290,020,107.79</u>	-	<u>11,546,147.27</u>
1201	TAX REVENUE	<u>278,473,960.52</u>	-	-
120101	PERSONAL TAXES	<u>124,525,330.26</u>	-	-
12010101	PERSONAL TAXES	124,525,330.26	-	-
120103	OTHER TAXES	<u>153,948,630.26</u>	-	-
12010305	OTHER SERVICE TAXES	153,948,630.26	-	-
1202	NON-TAX REVENUE	<u>11,546,147.27</u>	-	<u>11,546,147.27</u>
120201	LICENCES - GENERAL	<u>11,546,147.27</u>	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	11,546,147.27	-	-
120204	FEES - GENERAL	-	-	<u>11,546,147.27</u>
12020463	HOSPITAL SERVICE REGISTRATION FEES	-	-	11,546,147.27
13	AID AND GRANTS	-	<u>534,983,028.60</u>	-
1302	GRANTS	-	<u>534,983,028.60</u>	-
130201	DOMESTIC GRANTS	-	<u>521,969,196.84</u>	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	521,969,196.84	-
130202	FOREIGN GRANTS	-	<u>13,013,831.76</u>	-
13020201	CURRENT FOREIGN GRANTS	-	13,013,831.76	-

MDA:	052102600100 - Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>2,569,000,720.24</u>	<u>1,130,546,504.00</u>	<u>1,039,481,980.79</u>
12	INDEPENDENT REVENUE	<u>1,569,000,720.24</u>	<u>1,130,546,504.00</u>	<u>1,039,481,980.79</u>
1202	NON-TAX REVENUE	<u>1,569,000,720.24</u>	<u>1,130,546,504.00</u>	<u>1,039,481,980.79</u>
120204	FEES - GENERAL	<u>1,393,505,960.60</u>	<u>1,030,439,425.14</u>	<u>828,344,846.70</u>
12020412	RESEARCH TESTING FEES	594,337.93	105,050.00	594,337.33
12020417	CONTRACTOR REGISTRATION FEES	15,551,700.00	7,775,850.00	14,579,718.75
12020427	TENDER FEES	1,385,537.67	330,300.00	1,385,537.67
12020453	APPLICATIONS FEES	346,384.00	-	-
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES-POSTGRADUATE	120,833,594.00	93,768,797.00	117,812,753.50
12020464	HOSPITAL SERVICE CHARGES	1,254,794,407.00	928,459,428.14	693,972,499.45
120206	SALES - GENERAL	<u>130,479,091.87</u>	<u>80,682,171.44</u>	<u>160,192,920.87</u>
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	11,623,775.87	156,010.00	11,623,775.87
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	118,855,316.00	80,526,161.44	148,569,145.00
120207	EARNINGS -GENERAL	<u>27,335,675.94</u>	<u>12,557,844.42</u>	<u>28,844,223.44</u>
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	6,034,190.00	5,308,580.00	7,542,737.50
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	21,301,485.94	7,249,264.42	21,301,485.94
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	<u>17,679,991.82</u>	<u>6,867,063.00</u>	<u>22,099,989.78</u>
12020801	RENT ON GOVT.QUARTERS	17,679,991.82	6,867,063.00	22,099,989.78
13	AID AND GRANTS	<u>1,000,000,000.00</u>	<u>-</u>	<u>-</u>
1302	GRANTS	<u>1,000,000,000.00</u>	<u>-</u>	<u>-</u>
130201	DOMESTIC GRANTS	<u>1,000,000,000.00</u>	<u>-</u>	<u>-</u>
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,000,000,000.00	-	-

MDA:	052102700100 - Benue State Primary Health Care Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>33,861,979.30</u>	<u>719,326,926.20</u>	-
12	INDEPENDENT REVENUE	<u>33,861,979.30</u>	-	-
1202	NON-TAX REVENUE	<u>33,861,979.30</u>	-	-
120206	SALES - GENERAL	<u>22,315,832.30</u>	-	-
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	22,315,832.30	-	-
120207	EARNINGS -GENERAL	<u>11,546,147.00</u>	-	-
12020707	EARNINGS FROM MEDICAL SERVICES	11,546,147.00	-	-
13	AID AND GRANTS	-	<u>719,326,926.20</u>	-
1301	AID	-	<u>697,501,006.20</u>	-
130101	DOMESTIC AID	-	<u>697,501,006.20</u>	-
13010101	CURRENT DOMESTIC AID	-	697,501,006.20	-
1302	GRANTS	-	<u>21,825,920.00</u>	-
130201	DOMESTIC GRANTS	-	<u>21,825,920.00</u>	-
13020103	CURRENT GRANTS FROM LGAS	-	21,825,920.00	-

MDA:	052110200100 - Hospital Management Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>320,662,202.18</u>	<u>355,660,013.00</u>	<u>450,262,202.18</u>
12	INDEPENDENT REVENUE	<u>320,662,202.18</u>	<u>355,660,013.00</u>	<u>450,262,202.18</u>
1202	NON-TAX REVENUE	<u>320,662,202.18</u>	<u>355,660,013.00</u>	<u>450,262,202.18</u>
120204	FEES - GENERAL	47,943,452.18	45,204,106.00	73,943,452.18
12020440	MEDICAL CONSULTANCY FEES	47,943,452.18	45,204,106.00	73,943,452.18
120206	SALES - GENERAL	158,612,690.00	188,647,450.00	245,612,690.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	158,612,690.00	188,647,450.00	245,612,690.00
120207	EARNINGS -GENERAL	114,106,060.00	121,808,457.00	130,706,060.00
12020702	EARNINGS FROM LABORATORY SERVICES	69,260,200.00	73,085,073.80	80,260,200.00
12020707	EARNINGS FROM MEDICAL SERVICES	44,845,860.00	48,723,383.20	50,445,860.00

MDA:	052110300100 - Benue State College of Health Sciences & Technology, Agasha			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	-	-	<u>295,582,940.00</u>
12	INDEPENDENT REVENUE	-	-	<u>45,582,940.00</u>
1201	TAX REVENUE	-	-	<u>8,000,000.00</u>
120103	OTHER TAXES	-	-	<u>8,000,000.00</u>
12010301	STAMP DUTY	-	-	8,000,000.00
1202	NON-TAX REVENUE	-	-	<u>37,582,940.00</u>
120204	FEES - GENERAL	-	-	<u>28,071,770.00</u>
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	-	-	15,870,900.00
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	-	-	10,350,870.00
12020457	AFFILIATION CHARGES	-	-	950,000.00
12020462	PUBLICATION FEES	-	-	900,000.00
120206	SALES - GENERAL	-	-	<u>3,100,000.00</u>
12020603	SALES OF ID CARDS	-	-	350,000.00
12020616	SALES OF FORMS	-	-	2,750,000.00
120207	EARNINGS -GENERAL	-	-	<u>6,411,170.00</u>
12020707	EARNINGS FROM MEDICAL SERVICES	-	-	3,510,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	2,900,670.00
13	AID AND GRANTS	-	-	<u>250,000,000.00</u>
1302	GRANTS	-	-	<u>250,000,000.00</u>
130201	DOMESTIC GRANTS	-	-	<u>250,000,000.00</u>
13020101	CURRENT GRANTS FROM FGN	-	-	15,000,000.00
13020102	CAPITAL GRANTS FROM FGN	-	-	235,000,000.00

MDA:	053900100100 - Ministry of Youth, Sports and Creativity			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>47,724,075.38</u>	<u>184,250.00</u>	<u>47,724,075.38</u>
12	INDEPENDENT REVENUE	<u>47,724,075.38</u>	<u>184,250.00</u>	<u>47,724,075.38</u>
1202	NON-TAX REVENUE	<u>47,724,075.38</u>	<u>184,250.00</u>	<u>47,724,075.38</u>
120201	LICENCES - GENERAL	<u>38,759,657.57</u>	<u>184,250.00</u>	<u>38,759,657.57</u>
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	272,500.00	184,250.00	272,500.00
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	38,487,157.57	-	38,487,157.57
120207	EARNINGS -GENERAL	<u>8,964,417.82</u>	-	<u>8,964,417.82</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,964,417.82	-	8,964,417.82

MDA:	053905100100 - Benue State Sports Council			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
12	INDEPENDENT REVENUE	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
1202	NON-TAX REVENUE	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
120207	EARNINGS -GENERAL	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	357,528.00	125,000.00	357,528.00

MDA:	053905400100 - Benue State Sports Marketing and Lottery Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>53,882,020.59</u>	<u>70,604,948.17</u>	<u>207,000,000.00</u>
12	INDEPENDENT REVENUE	<u>53,882,020.59</u>	<u>70,604,948.17</u>	<u>207,000,000.00</u>
1202	NON-TAX REVENUE	<u>53,882,020.59</u>	<u>70,604,948.17</u>	<u>207,000,000.00</u>
120201	LICENCES - GENERAL	<u>11,546,147.27</u>	<u>70,539,436.30</u>	<u>202,000,000.00</u>
12020128	POOL BETTING & CASINO LICENSES/GAMING	11,546,147.27	70,539,436.30	118,000,000.00
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	-	-	84,000,000.00
120207	EARNINGS -GENERAL	<u>42,335,873.32</u>	<u>65,511.87</u>	<u>5,000,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	42,335,873.32	65,511.87	5,000,000.00

MDA:	054400100100 - Ministry of Humanitarian Affairs and Disaster Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>850,000,000.00</u>	<u>230,100,000.00</u>	-
13	AID AND GRANTS	<u>850,000,000.00</u>	<u>230,100,000.00</u>	-
1302	GRANTS	<u>850,000,000.00</u>	<u>230,100,000.00</u>	-
130201	DOMESTIC GRANTS	<u>550,000,000.00</u>	<u>230,100,000.00</u>	-
13020101	CURRENT GRANTS FROM FGN	550,000,000.00	230,100,000.00	-
130202	FOREIGN GRANTS	<u>300,000,000.00</u>	-	-
13020201	CURRENT FOREIGN GRANTS	120,000,000.00	-	-
13020202	CAPITAL FOREIGN GRANTS	180,000,000.00	-	-

MDA:	055100100100 - Bureau of Local Government and Chieftaincy Affairs			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
1	REVENUE	<u>608,835,700.00</u>	<u>526,582,164.74</u>	-
13	AID AND GRANTS	<u>608,835,700.00</u>	<u>526,582,164.74</u>	-
1302	GRANTS	<u>608,835,700.00</u>	<u>526,582,164.74</u>	-
130201	DOMESTIC GRANTS	<u>608,835,700.00</u>	<u>526,582,164.74</u>	-
13020104	CAPITAL GRANTS FROM LGAS	608,835,700.00	526,582,164.74	-

Benue State Government 2026 Executive Budget Proposal - Expenditure by MDA						
Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	<i>Total Expenditure</i>	<i>136,976,243,660.44</i>	<i>145,414,957,369.68</i>	<i>282,391,201,030.12</i>	<i>323,115,563,036.03</i>	<i>605,506,764,066.16</i>
010000000000	ADMINISTRATION SECTOR:	17,397,836,625.90	80,342,873,876.38	97,740,710,502.28	51,641,562,185.85	149,382,272,688.13
011100000000	Government House Administration	9,311,234,254.72	11,752,274,967.24	21,063,509,221.96	41,272,026,060.23	62,335,535,282.19
011100100100	Governor's Office	337,925,550.00	4,963,424,904.52	5,301,350,454.52	2,444,656,595.97	7,746,007,050.49
011100100200	Deputy Governor's Office	16,245,611.24	264,538,316.63	280,783,927.87	21,938,033.00	302,721,960.87
011110500100	Office of the Chief of Staff	-	173,000,000.00	173,000,000.00	95,000,000.00	268,000,000.00
011100200100	Principal Private Secretary	-	92,000,000.00	92,000,000.00	99,000,000.00	191,000,000.00
011100500100	Sustainable Development Goals (SDGs)	-	84,632,409.00	84,632,409.00	455,892,027.86	540,524,436.86
011100600100	Benue State Commission for Peace and Reconciliation	-	168,714,033.33	168,714,033.33	958,466,848.47	1,127,180,881.80
011100800100	Benue State Emergency Management Agency (BENSEMA)	12,233,000.00	127,991,562.08	140,224,562.08	2,390,176,215.56	2,530,400,777.64
011101000100	Public Procurement Commission	-	73,932,375.80	73,932,375.80	150,190,278.50	224,122,654.31
011101200100	Benue Investment Promotion Agency	-	878,196,160.39	878,196,160.39	2,114,981,621.81	2,993,177,782.20
011101600100	Benue State Council on Climate Change	-	225,190,332.44	225,190,332.44	1,882,617,617.99	2,107,807,950.44
011102000100	Benue State Social Investment Programme	168,361,865.54	2,247,610,670.06	2,415,972,535.60	189,824,396.18	2,605,796,931.78
011102100500	Bureau of Archives, Research and Documentation	35,465,107.16	3,688,927.53	39,154,034.69	1,843,782.72	40,997,817.42
011103300100	Benue State Aids Control Agency (BENSACA)	-	62,453,112.47	62,453,112.47	34,065,269.73	96,518,382.20
011103700100	Muslim Pilgrims Welfare Board (MPWB)	7,913,550.00	4,348,000.00	12,261,550.00	-	12,261,550.00

011103800100	Christian Pilgrims Welfare Board (CPWB)	5,000,000.00	3,600,000.00	8,600,000.00	10,986,306.96	19,586,306.96
011104500100	Benue State Pension Commission	7,859,722,360.00	30,856,899.61	7,890,579,259.61	11,014,543.18	7,901,593,802.79
011110100100	Bureau of Special Projects & Infrastructure	5,000,000.00	49,075,000.00	54,075,000.00	27,981,867,884.36	28,035,942,884.36
011113200100	Bureau for International Cooperation & Development	850,000,000.00	1,788,305,964.34	2,638,305,964.34	30,448,476.94	2,668,754,441.28
011113700100	Bureau of Homeland Security	-	293,663,574.68	293,663,574.68	1,852,859,576.05	2,146,523,150.73
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	13,367,210.78	217,052,724.34	230,419,935.12	546,196,584.95	776,616,520.07
011200000000	Benue State House of Assembly	1,164,472,423.32	18,893,316,789.63	20,057,789,212.95	632,638,121.03	20,690,427,333.98
011200300100	Benue State House of Assembly	817,926,040.36	18,732,073,959.64	19,550,000,000.00	-	19,550,000,000.00
011200400100	Benue State House of Assembly Service Commission	346,546,382.96	161,242,829.99	507,789,212.95	632,638,121.03	1,140,427,333.98
012300000000	Ministry of Information & Orientation	1,283,983,648.84	1,440,572,878.04	2,724,556,526.87	2,197,050,514.43	4,921,607,041.31
012300100100	Ministry of Information & Orientation	449,780,550.00	1,221,007,030.00	1,670,787,580.00	1,898,500,469.14	3,569,288,049.14
012300300100	Benue State Television Corporation	60,726,943.40	52,671,398.01	113,398,341.41	37,509,651.56	150,907,992.97
012300400100	Radio Benue Corporation	426,075,878.74	24,569,143.41	450,645,022.15	-	450,645,022.15
012301300100	Benue Printing and Publishing Corporation (BPPC)	155,300,000.00	10,700,000.00	166,000,000.00	-	166,000,000.00
012305500100	Government Printing Department	12,094,733.92	6,860,304.33	18,955,038.25	143,407,491.73	162,362,529.98
012305600100	Bureau for Arts, Culture and Tourism	180,005,542.78	124,765,002.29	304,770,545.07	117,632,902.00	422,403,447.07
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	40,437,362,700.97	40,559,585,191.97	454,461,065.45	41,014,046,257.42
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	40,437,362,700.97	40,559,585,191.97	454,461,065.45	41,014,046,257.42

012500000000	Office of the Head of Service (HOS)	1,299,802,712.97	849,755,996.13	2,149,558,709.10	2,588,668,485.11	4,738,227,194.21
012500100100	Office of the Head of Service (HOS)	768,248,948.51	22,204,370.76	790,453,319.27	-	790,453,319.27
012500200100	Bureau of Establishment and Management Services	510,615,159.88	161,440,700.87	672,055,860.75	-	672,055,860.75
012500300100	Bureau of Service Welfare	-	153,695,306.83	153,695,306.83	1,437,048,188.32	1,590,743,495.15
012500500100	Bureau of Manpower Development and Training	20,938,604.59	98,161,396.14	119,100,000.73	-	119,100,000.73
012500600100	Benue Public Service Institute	-	414,254,221.52	414,254,221.52	1,151,620,296.79	1,565,874,518.31
014000000000	Auditor General	300,825,379.74	17,033,813.93	317,859,193.67	193,793.91	318,052,987.57
014000100100	Office of the Auditor-General of the State	228,853,976.99	13,418,573.36	242,272,550.35	-	242,272,550.35
014000200100	Local Government Audit Department	71,971,402.75	3,615,240.57	75,586,643.32	193,793.91	75,780,437.23
014700000000	Benue State Civil Service Commission	5,871,315.52	10,881,315.44	16,752,630.96	46,700,000.00	63,452,630.96
014700100100	Benue State Civil Service Commission	5,871,315.52	10,881,315.44	16,752,630.96	46,700,000.00	63,452,630.96
014800000000	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	164,090,406.71	825,112,944.15	25,153,120.01	850,266,064.16
014800100100	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	164,090,406.71	825,112,944.15	25,153,120.01	850,266,064.16
014900000000	Local Government Service Commission	43,386,948.00	10,228,109.00	53,615,057.00	386,138,055.06	439,753,112.06
014900100100	Local Government Service Commission	43,386,948.00	10,228,109.00	53,615,057.00	386,138,055.06	439,753,112.06
015600000000	Ministry of Communications and Digital Economy	450,080,121.76	393,218,687.11	843,298,808.87	3,459,993,202.78	4,303,292,011.65
015600100100	Ministry of Communications and Digital Economy	-	324,893,648.39	324,893,648.39	2,899,971,642.78	3,224,865,291.17
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	450,080,121.76	68,325,038.72	518,405,160.48	560,021,560.00	1,078,426,720.48

016100000000	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	6,374,138,212.19	9,129,073,004.78	578,539,767.84	9,707,612,772.62
016100100100	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	6,255,714,470.81	9,010,649,263.40	484,194,572.40	9,494,843,835.80
016100200100	Bureau of Political - SSG	-	12,620,737.29	12,620,737.29	23,255,268.93	35,876,006.22
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	-	1,630,301.88	1,630,301.88	3,700,000.00	5,330,301.88
016100400100	Office of the Secretary to State Government - (EXCO)	-	23,500,000.00	23,500,000.00	-	23,500,000.00
016100500100	Liaison Office Lagos	-	13,558,454.51	13,558,454.51	-	13,558,454.51
016100500200	Liaison Office Kaduna	-	15,641,017.45	15,641,017.45	13,565,573.54	29,206,591.00
016100500300	Liaison Office Abuja/Lodge	-	51,473,230.24	51,473,230.24	53,824,352.97	105,297,583.21
020000000000	ECONOMIC SECTOR:	21,387,805,867.01	32,788,477,150.04	54,176,283,017.05	159,879,506,056.62	214,055,789,073.67
021500000000	Ministry of Agriculture & Food Security	3,085,480,810.89	623,479,733.33	3,708,960,544.22	23,297,488,781.74	27,006,449,325.96
021500100100	Ministry of Agriculture & Food Security	984,286,130.40	118,023,516.10	1,102,309,646.50	16,947,104,577.40	18,049,414,223.90
021502100100	Akperan Orshi Polytechnic, Yandev.	1,701,194,680.49	262,105,903.73	1,963,300,584.22	1,924,594,989.94	3,887,895,574.16
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	400,000,000.00	243,350,313.50	643,350,313.50	4,425,789,214.40	5,069,139,527.90
022000000000	Ministry of Finance	15,925,195,610.22	28,188,639,733.99	44,113,835,344.21	17,730,852,455.06	61,844,687,799.27
022000100100	Ministry of Finance	196,204,618.95	16,383,903,538.21	16,580,108,157.16	13,566,231,456.08	30,146,339,613.23
022000700100	Office of the Accountant-General	379,177,000.14	192,961,854.70	572,138,854.84	80,108,321.75	652,247,176.59
022000200100	Debt Management Office	14,481,346,231.09	8,572,216,414.27	23,053,562,645.36	3,839,957,597.23	26,893,520,242.59
022000800100	Benue State Internal Revenue Service (BIRS)	868,467,760.04	3,039,557,926.81	3,908,025,686.85	244,555,080.00	4,152,580,766.85
022800000000	Ministry of Science, Technological & Innovation	139,065,333.00	204,866,621.11	343,931,954.11	4,198,936,953.87	4,542,868,907.99
022800100100	Ministry of Science, Technology & Innovation	139,065,333.00	201,710,000.00	340,775,333.00	4,198,936,953.87	4,539,712,286.87
022800200300	Business and Engineering Skills Training (BEST) Centre	-	3,156,621.11	3,156,621.11	-	3,156,621.11

023100000000	Ministry of Power, Renewable Energy & Transport	-	318,072,127.53	318,072,127.53	5,365,130,187.83	5,683,202,315.35
023100100100	Ministry of Power, Renewable Energy and Transport	-	318,072,127.53	318,072,127.53	5,365,130,187.83	5,683,202,315.35
023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	73,317,743.52	343,775,589.18	47,631,875,932.05	47,975,651,521.23
023400100100	Ministry of Works, Housing and Urban Development	270,457,845.66	73,317,743.52	343,775,589.18	47,631,875,932.05	47,975,651,521.23
023800000000	Benue State Budget and Economic Planning Commission	204,146,631.16	347,025,853.29	551,172,484.45	9,267,447,705.60	9,818,620,190.05
023800100100	Benue State Budget and Economic Planning Commission	161,621,571.48	325,705,128.00	487,326,699.48	9,232,652,508.04	9,719,979,207.52
023800400100	Benue State Bureau of Statistics	42,525,059.68	21,320,725.29	63,845,784.97	34,795,197.56	98,640,982.53
025000000000	Fiscal Responsibility Commission	66,726,891.84	14,949,868.28	81,676,760.12	307,421,125.83	389,097,885.94
025000100100	Fiscal Responsibility Commission	66,726,891.84	14,949,868.28	81,676,760.12	307,421,125.83	389,097,885.94
025200000000	Ministry of Water Resources, Environment and Climate Change	617,832,273.24	1,151,636,271.09	1,769,468,544.33	20,681,661,581.96	22,451,130,126.29
025200100100	Ministry of Water Resources, Environment and Climate Change	292,243,495.24	290,280,577.05	582,524,072.29	11,114,854,023.07	11,697,378,095.36
025210200100	Benue State Water Board	137,397,139.02	40,454,296.87	177,851,435.89	-	177,851,435.89
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	43,019,329.02	35,961,397.17	78,980,726.19	5,199,508,043.28	5,278,488,769.47
025210400100	Benue State Environmental Sanitation Authority	140,172,309.96	124,240,000.00	264,412,309.96	302,299,515.61	566,711,825.57
025210500100	Benue State Agro-Climate and Watershed Management Agency	5,000,000.00	660,700,000.00	665,700,000.00	4,065,000,000.00	4,730,700,000.00
025300000000	Ministry of Marine and Blue Economy	30,000,000.00	352,815,224.00	382,815,224.00	1,395,413,000.00	1,778,228,224.00
025300100100	Ministry of Marine and Blue Economy	30,000,000.00	352,815,224.00	382,815,224.00	1,395,413,000.00	1,778,228,224.00

025400000000	Ministry of Cooperatives and Rural Development	349,828,195.00	221,607,624.50	571,435,819.50	7,826,006,735.86	8,397,442,555.36
025400100100	Ministry of Cooperatives and Rural Development	284,608,445.00	100,486,432.16	385,094,877.16	7,419,039,529.60	7,804,134,406.76
025400200100	Benue State Urban Development Board	65,219,750.00	121,121,192.34	186,340,942.34	406,967,206.26	593,308,148.60
026000000000	Ministry of Lands, Survey and Solid Minerals	424,258,496.00	274,677,725.70	698,936,221.70	13,405,056,713.08	14,103,992,934.78
026000100100	Ministry of Lands, Survey and Solid Minerals	242,128,040.00	41,809,010.00	283,937,050.00	12,042,491,513.08	12,326,428,563.08
026000200100	Benue State Geographic Information System	130,210,456.00	169,901,415.70	300,111,871.70	337,897,200.00	638,009,071.70
026000300100	Bureau for Mines and Solid Minerals	51,920,000.00	62,967,300.00	114,887,300.00	1,024,668,000.00	1,139,555,300.00
022200000000	Ministry of Industry, Trade and Investment	274,813,780.00	1,017,388,623.70	1,292,202,403.70	8,772,214,883.74	10,064,417,287.44
022200100100	Ministry of Industry, Trade and Investment	274,813,780.00	942,765,260.24	1,217,579,040.24	8,699,647,394.44	9,917,226,434.68
022200300100	Directorate for Diaspora Linkages and Investment	-	74,623,363.46	74,623,363.46	72,567,489.30	147,190,852.76
030000000000	LAW & JUSTICE SECTOR:	6,089,393,379.33	11,071,249,577.29	17,160,642,956.62	16,058,247,005.81	33,218,889,962.43
031800000000	Benue State Judicial Service Commission	5,782,393,779.33	3,983,517,998.09	9,765,911,777.42	15,081,669,986.59	24,847,581,764.01
031801100100	Benue State Judicial Service Commission	469,715,458.44	511,172,189.21	980,887,647.65	652,600,000.00	1,633,487,647.65
031805100100	High Court of Justice	4,775,470,055.39	1,920,240,000.00	6,695,710,055.39	11,206,334,931.39	17,902,044,986.78
031805200100	Customary Court of Appeal	537,208,265.50	1,552,105,808.88	2,089,314,074.38	3,222,735,055.20	5,312,049,129.58
032600000000	Ministry of Justice and Public Order	306,999,600.00	7,087,731,579.20	7,394,731,179.20	976,577,019.22	8,371,308,198.42
032600100100	Ministry of Justice and Public Order	306,999,600.00	7,076,376,579.20	7,383,376,179.20	976,577,019.22	8,359,953,198.42
032600700100	Citizens Mediation Centre, Makurdi	-	11,355,000.00	11,355,000.00	-	11,355,000.00
050000000000	SOCIAL SECTOR:	92,101,207,788.20	21,212,356,765.98	113,313,564,554.18	95,536,247,787.75	208,849,812,341.93
051400000000	Ministry of Women Affairs and Social Welfare	481,915,293.68	745,535,283.49	1,227,450,577.17	1,564,893,681.55	2,792,344,258.72
051400100100	Ministry of Women Affairs and Social Welfare	210,128,203.27	228,842,971.70	438,971,174.97	1,135,625,412.01	1,574,596,586.98

051405100100	Benue State Rehabilitation Board, Apir	21,278,590.41	153,714,126.08	174,992,716.49	391,555,244.54	566,547,961.03
051405200100	Benue State Community and Social Development Agency	250,508,500.00	362,978,185.71	613,486,685.71	37,713,025.00	651,199,710.71
051700000000	Ministry of Education and Knowledge Management	75,232,601,298.79	13,965,357,433.85	89,197,958,732.63	56,528,119,667.62	145,726,078,400.25
051700100100	Ministry of Education and Knowledge Management	364,566,823.76	194,645,570.87	559,212,394.63	1,924,173,687.38	2,483,386,082.01
051700300100	Benue State Universal Basic Education Board (SUBEB)	41,687,980,758.58	2,281,965,603.71	43,969,946,362.29	20,372,903,671.18	64,342,850,033.47
051700800100	Benue State Library Board	26,156,921.01	3,737,722.97	29,894,643.99	-	29,894,643.99
051701000100	State Agency for Mass Education	245,194,698.07	18,757,067.79	263,951,765.86	-	263,951,765.86
051701100100	College of Education, Katsina-Ala	1,877,400,600.00	271,280,520.00	2,148,681,120.00	1,018,752,621.50	3,167,433,741.50
051701200100	Benue State Education Quality Assurance & Examinations Board	192,500,000.00	1,698,793,458.01	1,891,293,458.01	980,699,021.59	2,871,992,479.60
051701300100	College of Education Oju	1,870,560,350.00	148,820,960.75	2,019,381,310.75	966,001,435.38	2,985,382,746.12
051701800100	Benue State Polytechnic, Ugbokolo	1,411,689,350.00	522,346,605.00	1,934,035,955.00	1,265,247,244.71	3,199,283,199.71
051701800200	Akawe Torkula Polytechnic, Makurdi	1,841,000,000.00	284,620,401.50	2,125,620,401.50	9,172,203,696.58	11,297,824,098.08
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	8,905,682,626.36	3,557,662,282.00	12,463,344,908.36	761,000,000.00	13,224,344,908.36
051703100200	Benue State University College of Health Sciences	2,995,985,365.75	804,807,011.19	3,800,792,376.94	974,361,000.00	4,775,153,376.94
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ihugh	3,548,887,499.00	4,029,933,333.00	7,578,820,832.00	18,133,610,500.00	25,712,431,332.00
051705400100	Benue State Teaching Service Board	8,989,844,175.62	55,830,695.79	9,045,674,871.41	828,184,453.85	9,873,859,325.26
051705500100	Benue State Science and Technical Education Board	1,256,929,271.43	38,872,623.17	1,295,801,894.60	129,841,918.19	1,425,643,812.79
051705600100	Benue State Scholarship Board	18,222,859.20	53,283,578.10	71,506,437.30	1,140,417.26	72,646,854.56
052100000000	Ministry of Health and Human Services	15,676,198,735.06	4,845,449,944.14	20,521,648,679.20	27,425,762,323.81	47,947,411,003.02

052100100100	Ministry of Health and Human Services	1,085,000,000.00	429,678,059.12	1,514,678,059.12	14,877,151,633.45	16,391,829,692.57
052100200100	Benue State Health Insurance Agency	658,638,571.29	408,008,538.23	1,066,647,109.52	186,034,249.27	1,252,681,358.78
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	10,327,528,780.77	3,468,842,599.25	13,796,371,380.02	11,901,376,868.84	25,697,748,248.86
052102700100	Benue State Primary Health Care Board	15,031,383.00	87,924,008.00	102,955,391.00	8,720,725.84	111,676,116.84
052110200100	Hospital Management Board	3,240,000,000.00	36,481,739.55	3,276,481,739.55	2,728,846.41	3,279,210,585.96
052110300100	Benue State College of Health Sciences & Technology, Agasha	350,000,000.00	414,515,000.00	764,515,000.00	449,750,000.00	1,214,265,000.00
053900000000	Ministry of Youth, Sports and Creativity	335,671,718.49	955,177,968.53	1,290,849,687.02	4,573,463,844.77	5,864,313,531.78
053900100100	Ministry of Youth, Sports and Creativity	117,131,616.00	148,345,276.31	265,476,892.31	4,549,641,996.17	4,815,118,888.48
053905100100	Benue State Sports Council	192,689,617.05	801,055,802.98	993,745,420.03	-	993,745,420.03
053905400100	Benue State Sports Marketing and Lottery Board	25,850,485.44	5,776,889.24	31,627,374.68	23,821,848.60	55,449,223.28
054400000000	Ministry of Humanitarian Affairs and Disaster Management	20,000,000.00	119,858,085.97	139,858,085.97	5,233,583,220.01	5,373,441,305.98
054400100100	Ministry of Humanitarian Affairs and Disaster Management	20,000,000.00	119,858,085.97	139,858,085.97	5,233,583,220.01	5,373,441,305.98
055100000000	Bureau of Local Government and Chieftaincy Affairs	354,820,742.18	580,978,050.00	935,798,792.18	210,425,050.00	1,146,223,842.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	354,820,742.18	580,978,050.00	935,798,792.18	210,425,050.00	1,146,223,842.18

2026 Executive Budget Proposal - Total Expenditure by Fund Source		
Code	Fund	2026 Executive Budget Proposal
	<i>Total Expenditure</i>	<i>605,506,764,066.15</i>
01	FEDERATION ACCOUNT	982,857,797.88
011	FAAC DIRECT ALLOCATION	982,857,797.88
01101	FAAC DIRECT ALLOCATION	982,857,797.88
02	CONSOLIDATED REVENUE FUND	222,973,394,364.16
021	MAIN ENVELOP	210,488,357,288.51
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	210,488,357,288.51
022	CRF CHARGES	12,485,037,075.65
02201	PENSION AND GRATUITIES	7,738,658,134.72
02204	OTHER CRF CHARGES	4,746,378,940.93
03	CAPITAL DEVELOPMENT FUND	251,883,369,195.75
031	CDF MAIN	251,883,369,195.75
03101	CAPITAL DEVELOPMENT FUND	251,883,369,195.75
08	AIDS AND GRANTS	118,318,279,377.94
081	MULTILATERAL AIDS AND GRANTS	21,165,694,430.06
08105	ECOWAS FUND	350,100,000.00
08107	EUROPEAN UNION	326,450,000.00
08108	EUROPEAN INVESTMENT BANK	1,004,617,524.16
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	51,185,600.00
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	2,390,727,499.38
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	3,067,748,992.42
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,669,831,100.72
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES	681,751,171.45
08121	WORLD BANK TRUST FUND	11,616,433,541.92
08124	GLOBAL 2000	6,849,000.00
082	BILATERAL AIDS AND GRANTS	200,000,000.00
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	200,000,000.00
083	LOCAL AIDS AND GRANTS	96,952,584,947.88
08301	DONATION BY LOCAL NGOS	220,000,000.00
08302	DONATION BY STATE GOVERNMENTS	20,602,000,000.00

08303	DONATION BY LOCAL GOVERNMENTS	44,658,257,252.70
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	31,400,007,174.31
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	55,000,000.00
08306	DONATIONS BY INDIVIDUALS	17,320,520.87
09	LOANS/DEBTS	11,345,706,709.31
091	MULTILATERAL LOANS/DEBTS	1,918,361,865.54
09121	WORLD BANK TRUST FUND	1,750,000,000.00
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)	168,361,865.54
093	LOCAL LOANS/DEBTS	9,427,344,843.77
09301	FEDERAL GOVERNMENT	881,164,641.00
09304	COMMERCIAL BANK	8,546,180,202.77
10	RETAINED INDEPENDENT REVENUE	3,156,621.11
101	RETAINED INDEPENDENT REVENUE	3,156,621.11
10103	SCHOOL LEVIES	3,156,621.11

2026 Executive Budget Proposal - Total Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Expenditure</i>	<i>550,112,988,930.45</i>	<i>226,948,014,193.59</i>	<i>605,506,764,066.16</i>
01000000000	ADMINISTRATION SECTOR:	190,866,436,263.65	38,335,523,876.56	149,382,272,688.13
01110000000	Government House Administration	93,729,575,315.10	26,163,404,180.42	62,335,535,282.19
011100100100	Governor's Office	6,832,827,930.49	3,967,156,784.65	7,746,007,050.49
011100100200	Deputy Governor's Office	586,871,551.44	58,135,643.70	302,721,960.87
011110500100	Office of the Chief of Staff	220,500,000.00	-	268,000,000.00
011100200100	Principal Private Secretary	141,500,000.00	-	191,000,000.00
011100500100	Sustainable Development Goals (SDGs)	622,042,044.08	600,134.00	540,524,436.86
011100600100	Benue State Commission for Peace and Reconciliation	633,905,537.34	28,017,261.65	1,127,180,881.80
011100800100	Benue State Emergency Management Agency (BENSEMA)	8,530,990,246.25	3,844,519,426.13	2,530,400,777.64
011101000100	Public Procurement Commission	224,122,654.31	9,356,287.36	224,122,654.31
011101200100	Benue Investment Promotion Agency	1,937,827,624.48	-	2,993,177,782.20
011101600100	Benue State Council on Climate Change	3,766,349,442.93	3,580,000.00	2,107,807,950.44
011102000100	Benue State Social Investment Programme	3,650,488,646.15	2,000,000.00	2,605,796,931.78
011102100500	Bureau of Archives, Research and Documentation	51,952,829.25	32,874,421.78	40,997,817.42
011103300100	Benue State Aids Control Agency (BENSACA)	200,289,879.53	799,455.65	96,518,382.20
011103700100	Muslim Pilgrims Welfare Board (MPWB)	111,355,956.07	5,332,635.00	12,261,550.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	47,119,017.21	2,183,753.45	19,586,306.96
011104500100	Benue State Pension Commission	13,539,703,275.53	9,568,272,774.86	7,901,593,802.79
011110100100	Bureau of Special Projects & Infrastructure	48,843,486,322.57	8,539,760,694.24	28,035,942,884.36
011113200100	Bureau for International Cooperation & Development	487,601,819.80	1,000,000.00	2,668,754,441.28
011113700100	Bureau of Homeland Security	1,222,898,664.91	99,814,907.95	2,146,523,150.73
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	2,077,741,872.76	-	776,616,520.07
01120000000	Benue State House of Assembly	18,250,000,000.00	3,875,410,561.52	20,690,427,333.98
011200300100	Benue State House of Assembly	17,550,000,000.00	3,682,205,051.48	19,550,000,000.00
011200400100	Benue State House of Assembly Service Commission	700,000,000.00	193,205,510.04	1,140,427,333.98
01230000000	Ministry of Information & Orientation	4,829,683,626.63	1,222,565,161.23	4,921,607,041.31
012300100100	Ministry of Information & Orientation	3,378,380,123.35	637,156,313.03	3,569,288,049.14
012300300100	Benue State Television Corporation	220,106,445.44	50,691,162.55	150,907,992.97

012300400100	Radio Benue Corporation	474,264,671.84	322,614,362.51	450,645,022.15
012301300100	Benue Printing and Publishing Corporation (BPPC)	171,245,887.88	120,832,408.33	166,000,000.00
012305500100	Government Printing Department	163,283,051.04	1,268,093.92	162,362,529.98
012305600100	Bureau for Arts, Culture and Tourism	422,403,447.07	90,002,820.89	422,403,447.07
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	51,550,147,217.10	188,046,689.06	41,014,046,257.42
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	51,550,147,217.10	188,046,689.06	41,014,046,257.42
012500000000	Office of the Head of Service (HOS)	4,194,581,342.60	1,013,383,543.73	4,738,227,194.21
012500100100	Office of the Head of Service (HOS)	841,896,443.62	588,605,082.38	790,453,319.27
012500200100	Bureau of Establishment and Management Services	666,055,860.75	297,270,902.45	672,055,860.75
012500300100	Bureau of Service Welfare	1,158,676,225.83	107,898,000.00	1,590,743,495.15
012500500100	Bureau of Manpower Development and Training	127,486,081.58	19,609,558.90	119,100,000.73
012500600100	Benue Public Service Institute	1,400,466,730.82	-	1,565,874,518.31
014000000000	Auditor General	504,085,381.54	238,393,327.18	318,052,987.57
014000100100	Office of the Auditor-General of the State	415,930,813.37	176,066,215.39	242,272,550.35
014000200100	Local Government Audit Department	88,154,568.17	62,327,111.79	75,780,437.23
014700000000	Benue State Civil Service Commission	37,432,228.52	8,658,697.05	63,452,630.96
014700100100	Benue State Civil Service Commission	37,432,228.52	8,658,697.05	63,452,630.96
014800000000	Benue State Independent Electoral Commission (BSIEC)	777,802,270.69	302,855,099.86	850,266,064.16
014800100100	Benue State Independent Electoral Commission (BSIEC)	777,802,270.69	302,855,099.86	850,266,064.16
014900000000	Local Government Service Commission	857,123,273.46	246,351,001.00	439,753,112.06
014900100100	Local Government Service Commission	857,123,273.46	246,351,001.00	439,753,112.06
015600000000	Ministry of Communications and Digital Economy	5,535,329,143.13	1,786,289,943.00	4,303,292,011.65
015600100100	Ministry of Communications and Digital Economy	5,464,449,021.37	1,779,016,943.00	3,224,865,291.17
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	70,880,121.76	7,273,000.00	1,078,426,720.48
016100000000	Office of the Secretary to the State Government (SSG)	10,600,676,464.88	3,290,165,672.51	9,707,612,772.62
016100100100	Office of the Secretary to the State Government (SSG)	9,538,946,799.64	3,238,310,018.49	9,494,843,835.80
016100200100	Bureau of Political - SSG	64,498,488.38	-	35,876,006.22
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	9,197,599.48	-	5,330,301.88
016100400100	Office of the Secretary to State Government - (EXCO)	46,442,709.99	9,443,000.00	23,500,000.00
016100500100	Liaison Office Lagos	26,592,931.98	3,824,972.29	13,558,454.51
016100500200	Liaison Office Kaduna	722,521,826.24	3,681,267.25	29,206,591.00

016100500300	Liaison Office Abuja/Lodge	192,476,109.17	34,906,414.48	105,297,583.21
020000000000	ECONOMIC SECTOR:	194,055,674,083.26	110,430,071,489.33	214,055,789,073.67
021500000000	Ministry of Agriculture & Food Security	36,593,537,815.13	5,773,610,253.48	27,006,449,325.96
021500100100	Ministry of Agriculture & Food Security	26,743,689,275.64	3,724,913,219.63	18,049,414,223.90
021502100100	Akperan Orshi Polytechnic, Yandev.	2,198,019,879.68	1,167,704,959.24	3,887,895,574.16
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	7,651,828,659.82	880,992,074.61	5,069,139,527.90
022000000000	Ministry of Finance	49,745,471,305.89	65,299,140,636.05	61,844,687,799.27
022000100100	Ministry of Finance	26,387,235,592.09	13,330,214,825.43	30,146,339,613.23
022000700100	Office of the Accountant-General	755,572,150.48	232,246,851.79	652,247,176.59
022000200100	Debt Management Office	16,875,776,477.89	48,122,120,870.25	26,893,520,242.59
022000800100	Benue State Internal Revenue Service (BIRS)	5,726,887,085.44	3,614,558,088.58	4,152,580,766.85
022800000000	Ministry of Science, Technological & Innovation	2,284,089,716.79	89,196,513.85	4,542,868,907.99
022800100100	Ministry of Science, Technology & Innovation	2,277,897,392.92	87,749,223.85	4,539,712,286.87
022800200300	Business and Engineering Skills Training (BEST) Centre	6,192,323.86	1,447,290.00	3,156,621.11
023100000000	Ministry of Power,Renewable Energy &Transport	4,253,559,739.35	4,675,280.23	5,683,202,315.35
023100100100	Ministry of Power,Renewable Energy and Transport	4,253,559,739.35	4,675,280.23	5,683,202,315.35
023400000000	Ministry of Works, Housing and Urban Development	46,266,399,215.51	28,737,042,813.61	47,975,651,521.23
023400100100	Ministry of Works, Housing and Urban Development	46,266,399,215.51	28,737,042,813.61	47,975,651,521.23
023800000000	Benue State Budget and Economic Planning Commission	13,832,081,482.75	244,589,949.24	9,818,620,190.05
023800100100	Benue State Budget and Economic Planning Commission	13,653,465,074.46	244,589,949.24	9,719,979,207.52
023800400100	Benue State Bureau of Statistics	178,616,408.29	-	98,640,982.53
025000000000	Fiscal Responsibility Commission	111,961,726.44	-	389,097,885.94
025000100100	Fiscal Responsibility Commission	111,961,726.44	-	389,097,885.94
025200000000	Ministry of Water Resources, Environment and Climate Change	11,115,187,190.88	1,850,097,313.30	22,451,130,126.29
025200100100	Ministry of Water Resources, Environment and Climate Change	8,283,853,737.17	420,711,766.01	11,697,378,095.36
025210200100	Benue State Water Board	232,509,877.61	92,524,702.88	177,851,435.89
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	1,995,297,182.17	1,215,698,595.52	5,278,488,769.47
025210400100	Benue State Environmental Sanitation Authority	603,526,393.93	121,162,248.89	566,711,825.57
025210500100	Benue State Agro-Climate and Watershed Management Agency	-	-	4,730,700,000.00

025300000000	Ministry of Marine and Blue Economy	299,200,000.00	-	1,778,228,224.00
025300100100	Ministry of Marine and Blue Economy	299,200,000.00	-	1,778,228,224.00
025400000000	Ministry of Cooperatives and Rural Development	4,786,126,311.86	239,110,121.46	8,397,442,555.36
025400100100	Ministry of Cooperatives and Rural Development	4,125,455,764.06	202,812,110.95	7,804,134,406.76
025400200100	Benue State Urban Development Board	660,670,547.80	36,298,010.51	593,308,148.60
026000000000	Ministry of Lands, Survey and Solid Minerals	4,992,840,163.36	143,622,051.99	14,103,992,934.78
026000100100	Ministry of Lands, Survey and Solid Minerals	3,194,052,668.30	143,622,051.99	12,326,428,563.08
026000200100	Benue State Geographic Information System	1,623,271,800.06	-	638,009,071.70
026000300100	Bureau for Mines and Solid Minerals	175,515,695.00	-	1,139,555,300.00
022200000000	Ministry of Industry, Trade and Investment	19,775,219,415.29	8,048,986,556.12	10,064,417,287.44
022200100100	Ministry of Industry, Trade and Investment	19,407,436,852.69	8,048,986,556.12	9,917,226,434.68
022200300100	Directorate for Diaspora Linkages and Investment	367,782,562.60	-	147,190,852.76
030000000000	LAW & JUSTICE SECTOR:	28,331,077,610.19	9,637,513,326.83	33,218,889,962.43
031800000000	Benue State Judicial Service Commission	22,276,331,225.61	5,684,030,853.72	24,847,581,764.01
031801100100	Benue State Judicial Service Commission	716,949,333.80	102,231,061.80	1,633,487,647.65
031805100100	High Court of Justice	18,761,820,212.18	4,817,186,307.44	17,902,044,986.78
031805200100	Customary Court of Appeal	2,797,561,679.64	764,613,484.48	5,312,049,129.58
032600000000	Ministry of Justice and Public Order	6,054,746,384.58	3,953,482,473.11	8,371,308,198.42
032600100100	Ministry of Justice and Public Order	6,049,853,088.41	3,953,482,473.11	8,359,953,198.42
032600700100	Citizens Mediation Centre, Makurdi	4,893,296.17	-	11,355,000.00
050000000000	SOCIAL SECTOR:	136,859,800,973.36	68,544,905,500.87	208,849,812,341.93
051400000000	Ministry of Women Affairs and Social Welfare	3,212,835,959.06	308,636,669.17	2,792,344,258.72
051400100100	Ministry of Women Affairs and Social Welfare	1,604,449,619.88	288,672,175.52	1,574,596,586.98
051405100100	Benue State Rehabilitation Board, Apir	660,789,455.48	18,464,309.65	566,547,961.03
051405200100	Benue State Community and Social Development Agency	947,596,883.70	1,500,184.00	651,199,710.71
051700000000	Ministry of Education and Knowledge Management	81,216,316,171.40	51,507,374,183.44	145,726,078,400.25
051700100100	Ministry of Education and Knowledge Management	9,781,302,659.50	2,691,387,058.50	2,483,386,082.01
051700300100	Benue State Universal Basic Education Board (SUBEB)	15,920,833,498.01	28,869,452,224.58	64,342,850,033.47
051700800100	Benue State Library Board	36,468,659.37	20,070,417.27	29,894,643.99
051700900100	Benue State Examinations Board	1,151,734,550.28	153,883,050.99	-
051701000100	State Agency for Mass Education	438,281,924.06	250,700,454.88	263,951,765.86
051701100100	College of Education, Katsina-Ala	3,028,536,165.41	1,812,152,996.90	3,167,433,741.50
051701200100	Benue State Education Quality Assurance & Examinations Board	2,693,798,753.32	247,814,707.72	2,871,992,479.60

051701300100	College of Education Oju	2,972,170,283.32	1,549,743,416.71	2,985,382,746.12
051701800100	Benue State Polytechnic, Ugbokolo	2,804,042,484.33	1,271,874,133.29	3,199,283,199.71
051701800200	Akawe Torkula Polytechnic, Makurdi	7,328,513,270.22	442,153,590.87	11,297,824,098.08
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	10,109,948,762.26	5,780,740,542.41	13,224,344,908.36
051703100200	Benue State University College of Health Sciences	3,251,107,997.95	1,255,432,183.06	4,775,153,376.94
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	11,641,942,596.60	-	25,712,431,332.00
051705400100	Benue State Teaching Service Board	9,018,686,607.65	6,555,628,682.74	9,873,859,325.26
051705500100	Benue State Science and Technical Education Board	962,942,492.77	594,720,687.73	1,425,643,812.79
051705600100	Benue State Scholarship Board	76,005,466.36	11,620,035.79	72,646,854.56
052100000000	Ministry of Health and Human Services	41,901,876,230.43	14,494,322,352.19	47,947,411,003.02
052100100100	Ministry of Health and Human Services	19,776,766,426.90	4,757,165,319.24	16,391,829,692.57
052100200100	Benue State Health Insurance Agency	1,185,082,594.48	413,650,766.96	1,252,681,358.78
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	17,115,799,379.84	6,847,016,551.17	25,697,748,248.86
052102700100	Benue State Primary Health Care Board	140,275,201.68	24,129,893.47	111,676,116.84
052110200100	Hospital Management Board	3,683,952,627.54	2,452,359,821.35	3,279,210,585.96
052110300100	Benue State College of Health Sciences & Technology,Agasha	-	-	1,214,265,000.00
053900000000	Ministry of Youth, Sports and Creativity	7,393,927,001.35	1,644,997,651.66	5,864,313,531.78
053900100100	Ministry of Youth, Sports and Creativity	5,528,943,234.81	1,013,503,712.49	4,815,118,888.48
053905100100	Benue State Sports Council	1,837,613,460.54	612,224,878.17	993,745,420.03
053905400100	Benue State Sports Marketing and Lottery Board	27,370,306.00	19,269,061.00	55,449,223.28
054400000000	Ministry of Humanitarian Affairs and Disaster Management	2,100,040,444.68	52,038,833.32	5,373,441,305.98
054400100100	Ministry of Humanitarian Affairs and Disaster Management	2,100,040,444.68	52,038,833.32	5,373,441,305.98
055100000000	Bureau of Local Government and Chieftaincy Affairs	1,034,805,166.44	537,535,811.09	1,146,223,842.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,034,805,166.44	537,535,811.09	1,146,223,842.18

2026 Executive Budget Proposal - Personnel Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Personnel Expenditure</i>	<i>82,653,582,265.93</i>	<i>74,600,959,014.38</i>	<i>136,976,243,660.44</i>
01000000000	ADMINISTRATION SECTOR:	21,490,642,308.44	13,849,979,958.77	17,397,836,625.90
01110000000	Government House Administration	13,892,774,840.12	9,814,428,866.09	9,311,234,254.72
011100100100	Governor's Office	323,919,532.42	202,336,287.81	337,925,550.00
011100100200	Deputy Governor's Office	18,096,897.09	11,123,809.70	16,245,611.24
011100800100	Benue State Emergency Management Agency (BENSEMA)	13,689,143.97	4,488,459.50	12,233,000.00
011102000100	Benue State Social Investment Programme	-	-	168,361,865.54
011102100500	Bureau of Archives, Research and Documentation	40,521,895.60	30,171,743.08	35,465,107.16
011103700100	Muslim Pilgrims Welfare Board (MPWB)	15,827,086.19	4,092,309.00	7,913,550.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	15,827,086.19	1,163,387.00	5,000,000.00
011104500100	Benue State Pension Commission	13,428,782,227.80	9,560,352,870.00	7,859,722,360.00
011110100100	Bureau of Special Projects & Infrastructure	21,220,485.44	700,000.00	5,000,000.00
011113200100	Bureau for International Cooperation & Development	-	-	850,000,000.00
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	14,890,485.44	-	13,367,210.78
01120000000	Benue State House of Assembly	1,103,963,483.24	459,929,745.75	1,164,472,423.32
011200300100	Benue State House of Assembly	717,926,040.36	334,446,983.22	817,926,040.36
011200400100	Benue State House of Assembly Service Commission	386,037,442.88	125,482,762.53	346,546,382.96
01230000000	Ministry of Information & Orientation	1,721,520,977.06	1,185,361,730.68	1,283,983,648.84
012300100100	Ministry of Information & Orientation	849,780,538.08	633,532,070.67	449,780,550.00
012300300100	Benue State Television Corporation	97,976,943.40	28,982,662.73	60,726,943.40
012300400100	Radio Benue Corporation	426,075,878.74	317,242,697.01	426,075,878.74
012301300100	Benue Printing and Publishing Corporation (BPPC)	155,587,340.14	114,333,434.96	155,300,000.00
012305500100	Government Printing Department	12,094,733.92	1,268,093.92	12,094,733.92
012305600100	Bureau for Arts, Culture and Tourism	180,005,542.78	90,002,771.39	180,005,542.78
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	251,708,455.96	188,032,507.10	122,222,491.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	251,708,455.96	188,032,507.10	122,222,491.00
01250000000	Office of the Head of Service (HOS)	1,332,285,652.64	848,900,720.32	1,299,802,712.97

012500100100	Office of the Head of Service (HOS)	798,345,807.32	576,186,711.38	768,248,948.51
012500200100	Bureau of Establishment and Management Services	510,615,159.88	255,307,579.94	510,615,159.88
012500500100	Bureau of Manpower Development and Training	23,324,685.44	17,406,429.00	20,938,604.59
014000000000	Auditor General	288,652,597.80	231,946,455.43	300,825,379.74
014000100100	Office of the Auditor-General of the State	207,782,590.88	171,640,482.74	228,853,976.99
014000200100	Local Government Audit Department	80,870,006.92	60,305,972.69	71,971,402.75
014700000000	Benue State Civil Service Commission	16,851,315.52	2,422,719.00	5,871,315.52
014700100100	Benue State Civil Service Commission	16,851,315.52	2,422,719.00	5,871,315.52
014800000000	Benue State Independent Electoral Commission (BSIEC)	442,481,171.86	272,712,426.91	661,022,537.44
014800100100	Benue State Independent Electoral Commission (BSIEC)	442,481,171.86	272,712,426.91	661,022,537.44
014900000000	Local Government Service Commission	43,386,948.00	32,540,211.00	43,386,948.00
014900100100	Local Government Service Commission	43,386,948.00	32,540,211.00	43,386,948.00
015600000000	Ministry of Communications and Digital Economy	104,472,575.44	-	450,080,121.76
015600100100	Ministry of Communications and Digital Economy	104,472,575.44	-	-
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	450,080,121.76
016100000000	Office of the Secretary to the State Government (SSG)	2,292,544,290.81	813,704,576.49	2,754,934,792.59
016100100100	Office of the Secretary to the State Government (SSG)	2,292,544,290.81	813,704,576.49	2,754,934,792.59
020000000000	ECONOMIC SECTOR:	15,011,663,298.22	8,598,191,716.88	21,387,805,867.01
021500000000	Ministry of Agriculture & Food Security	2,360,812,394.26	1,797,770,816.70	3,085,480,810.89
021500100100	Ministry of Agriculture & Food Security	785,993,779.24	657,974,685.30	984,286,130.40
021502100100	Akperan Orshi Polytechnic, Yandev.	1,393,168,129.58	1,052,424,941.84	1,701,194,680.49
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	181,650,485.44	87,371,189.56	400,000,000.00
022000000000	Ministry of Finance	10,364,634,629.14	5,503,149,137.90	15,925,195,610.22
022000100100	Ministry of Finance	172,134,445.80	127,999,684.70	196,204,618.95
022000700100	Office of the Accountant-General	500,342,722.40	214,064,924.03	379,177,000.14
022000200100	Debt Management Office	8,687,832,060.10	4,453,249,199.78	14,481,346,231.09
022000800100	Benue State Internal Revenue Service (BIRS)	1,004,325,400.84	707,835,329.39	868,467,760.04
022800000000	Ministry of Science, Technological & Innovation	119,381,433.44	82,546,272.80	139,065,333.00
022800100100	Ministry of Science, Technology & Innovation	119,381,433.44	82,546,272.80	139,065,333.00
023100000000	Ministry of Power, Renewable Energy & Transport	111,650,485.44	-	-
023100100100	Ministry of Power, Renewable Energy and Transport	111,650,485.44	-	-

023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	201,178,499.83	270,457,845.66
023400100100	Ministry of Works, Housing and Urban Development	270,457,845.66	201,178,499.83	270,457,845.66
023800000000	Benue State Budget and Economic Planning Commission	205,862,480.84	93,294,000.00	204,146,631.16
023800100100	Benue State Budget and Economic Planning Commission	158,211,995.40	93,294,000.00	161,621,571.48
023800400100	Benue State Bureau of Statistics	47,650,485.44	-	42,525,059.68
025000000000	Fiscal Responsibility Commission	74,330,825.44	-	66,726,891.84
025000100100	Fiscal Responsibility Commission	74,330,825.44	-	66,726,891.84
025200000000	Ministry of Water Resources, Environment and Climate Change	617,917,124.96	429,597,425.14	617,832,273.24
025200100100	Ministry of Water Resources, Environment and Climate Change	292,243,495.24	215,972,511.76	292,243,495.24
025210200100	Benue State Water Board	153,054,375.44	92,524,702.88	137,397,139.02
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	50,433,876.00	39,954,550.00	43,019,329.02
025210400100	Benue State Environmental Sanitation Authority	122,185,378.28	81,145,660.50	140,172,309.96
025210500100	Benue State Agro-Climate and Watershed Management Agency	-	-	5,000,000.00
025300000000	Ministry of Marine and Blue Economy	30,000,000.00	-	30,000,000.00
025300100100	Ministry of Marine and Blue Economy	30,000,000.00	-	30,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	314,828,183.41	234,743,827.01	349,828,195.00
025400100100	Ministry of Cooperatives and Rural Development	264,608,445.00	198,445,816.50	284,608,445.00
025400200100	Benue State Urban Development Board	50,219,738.41	36,298,010.51	65,219,750.00
026000000000	Ministry of Lands, Survey and Solid Minerals	233,249,679.57	130,841,397.00	424,258,496.00
026000100100	Ministry of Lands, Survey and Solid Minerals	183,249,679.57	130,841,397.00	242,128,040.00
026000200100	Benue State Geographic Information System	50,000,000.00	-	130,210,456.00
026000300100	Bureau for Mines and Solid Minerals	-	-	51,920,000.00
022200000000	Ministry of Industry, Trade and Investment	308,538,216.08	125,070,340.50	274,813,780.00
022200100100	Ministry of Industry, Trade and Investment	308,538,216.08	125,070,340.50	274,813,780.00
030000000000	LAW & JUSTICE SECTOR:	5,548,486,832.76	2,562,745,561.31	6,089,393,379.33
031800000000	Benue State Judicial Service Commission	5,251,487,284.05	2,342,552,057.96	5,782,393,779.33
031801100100	Benue State Judicial Service Commission	339,715,458.44	72,028,851.80	469,715,458.44
031805100100	High Court of Justice	4,584,563,560.11	2,140,816,708.60	4,775,470,055.39
031805200100	Customary Court of Appeal	327,208,265.50	129,706,497.56	537,208,265.50
032600000000	Ministry of Justice and Public Order	296,999,548.71	220,193,503.35	306,999,600.00

032600100100	Ministry of Justice and Public Order	296,999,548.71	220,193,503.35	306,999,600.00
050000000000	SOCIAL SECTOR:	40,602,789,826.51	49,590,041,777.42	92,101,207,788.20
051400000000	Ministry of Women Affairs and Social Welfare	621,073,477.78	161,208,782.94	481,915,293.68
051400100100	Ministry of Women Affairs and Social Welfare	308,289,054.64	145,245,212.94	210,128,203.27
051405100100	Benue State Rehabilitation Board, Apir	23,703,414.71	15,963,570.00	21,278,590.41
051405200100	Benue State Community and Social Development Agency	289,081,008.44	-	250,508,500.00
051700000000	Ministry of Education and Knowledge Management	26,601,554,976.90	40,719,299,480.31	75,232,601,298.79
051700100100	Ministry of Education and Knowledge Management	546,850,235.64	273,425,117.82	364,566,823.76
051700300100	Benue State Universal Basic Education Board (SUBEB)	558,636,070.44	24,144,837,092.32	41,687,980,758.58
051700800100	Benue State Library Board	29,137,660.64	19,071,480.87	26,156,921.01
051700900100	Benue State Examinations Board	122,293,722.14	44,585,959.35	-
051701000100	State Agency for Mass Education	334,633,771.82	249,699,371.88	245,194,698.07
051701100100	College of Education, Katsina-Ala	2,091,290,750.34	1,394,715,166.61	1,877,400,600.00
051701200100	Benue State Education Quality Assurance & Examinations Board	110,000,000.00	6,919,250.86	192,500,000.00
051701300100	College of Education Oju	1,730,914,859.20	1,279,703,383.80	1,870,560,350.00
051701800100	Benue State Polytechnic, Ugbokolo	1,311,189,349.63	736,711,465.93	1,411,689,350.00
051701800200	Akawe Torkula Polytechnic, Makurdi	948,526,774.73	435,590,129.62	1,841,000,000.00
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	7,245,294,657.64	3,931,699,457.90	8,905,682,626.36
051703100200	Benue State University College of Health Sciences	1,817,985,365.75	1,051,489,221.49	2,995,985,365.75
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ihugh	127,592,596.60	-	3,548,887,499.00
051705400100	Benue State Teaching Service Board	8,816,681,665.06	6,545,546,752.74	8,989,844,175.62
051705500100	Benue State Science and Technical Education Board	790,228,032.86	593,785,593.33	1,256,929,271.43
051705600100	Benue State Scholarship Board	20,299,464.41	11,520,035.79	18,222,859.20
052100000000	Ministry of Health and Human Services	12,806,709,013.65	8,269,420,355.83	15,676,198,735.06
052100100100	Ministry of Health and Human Services	869,250,084.79	618,556,953.79	1,085,000,000.00
052100200100	Benue State Health Insurance Agency	199,538,708.87	-	658,638,571.29
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	8,086,586,139.13	5,214,779,850.02	10,327,528,780.77
052102700100	Benue State Primary Health Care Board	14,379,382.86	6,463,430.67	15,031,383.00
052110200100	Hospital Management Board	3,636,954,698.00	2,429,620,121.35	3,240,000,000.00
052110300100	Benue State College of Health Sciences & Technology, Agasha	-	-	350,000,000.00

053900000000	Ministry of Youth, Sports and Creativity	298,631,616.00	234,296,212.25	335,671,718.49
053900100100	Ministry of Youth, Sports and Creativity	107,131,616.00	79,929,909.00	117,131,616.00
053905100100	Benue State Sports Council	191,500,000.00	140,866,303.25	192,689,617.05
053905400100	Benue State Sports Marketing and Lottery Board	-	13,500,000.00	25,850,485.44
054400000000	Ministry of Humanitarian Affairs and Disaster Management	-	-	20,000,000.00
054400100100	Ministry of Humanitarian Affairs and Disaster Management	-	-	20,000,000.00
055100000000	Bureau of Local Government and Chieftaincy Affairs	274,820,742.18	205,816,946.09	354,820,742.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	274,820,742.18	205,816,946.09	354,820,742.18

2026 Executive Budget Proposal - Other Non-Debt Recurrent Expenditure by Fund Source				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>148,333,854,744.92</i>	<i>32,969,360,808.86</i>	<i>136,868,777,166.92</i>
01000000000	ADMINISTRATION SECTOR:	99,033,180,574.08	13,710,672,572.02	80,342,873,876.38
01110000000	Government House Administration	20,206,969,498.67	7,411,715,954.56	11,752,274,967.24
011100100100	Governor's Office	5,703,495,816.36	3,678,701,293.69	4,963,424,904.52
011100100200	Deputy Governor's Office	518,853,343.72	47,011,834.00	264,538,316.63
011110500100	Office of the Chief of Staff	173,000,000.00	-	173,000,000.00
011100200100	Principal Private Secretary	92,000,000.00	-	92,000,000.00
011100500100	Sustainable Development Goals (SDGs)	84,632,409.00	600,134.00	84,632,409.00
011100600100	Benue State Commission for Peace and Reconciliation	377,980,482.51	28,017,261.65	168,714,033.33
011100800100	Benue State Emergency Management Agency (BENSEMA)	6,138,480,884.73	3,528,031,504.25	127,991,562.08
011101000100	Public Procurement Commission	73,932,375.80	9,356,287.36	73,932,375.80
011101200100	Benue Investment Promotion Agency	1,225,712,981.95	-	878,196,160.39
011101600100	Benue State Council on Climate Change	421,501,749.34	-	225,190,332.44
011102000100	Benue State Social Investment Programme	3,520,646,727.97	2,000,000.00	2,247,610,670.06
011102100500	Bureau of Archives, Research and Documentation	7,235,295.55	2,702,678.70	3,688,927.53
011103300100	Benue State Aids Control Agency (BENSACA)	122,772,316.43	799,455.65	62,453,112.47
011103700100	Muslim Pilgrims Welfare Board (MPWB)	8,528,869.88	1,240,326.00	4,348,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	6,291,931.03	1,020,366.45	3,600,000.00
011104500100	Benue State Pension Commission	59,615,603.59	7,919,904.86	30,856,899.61
011110100100	Bureau of Special Projects & Infrastructure	97,792,281.74	3,500,000.00	49,075,000.00
011113200100	Bureau for International Cooperation & Development	473,067,276.72	1,000,000.00	1,788,305,964.34
011113700100	Bureau of Homeland Security	283,441,031.52	99,814,907.95	293,663,574.68
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	817,988,120.81	-	217,052,724.34
01120000000	Benue State House of Assembly	17,146,036,516.76	3,415,480,815.77	18,893,316,789.63
011200300100	Benue State House of Assembly	16,832,073,959.64	3,347,758,068.26	18,732,073,959.64
011200400100	Benue State House of Assembly Service Commission	313,962,557.12	67,722,747.51	161,242,829.99
01230000000	Ministry of Information & Orientation	1,949,118,852.05	37,203,430.55	1,440,572,878.04
012300100100	Ministry of Information & Orientation	1,650,338,935.83	3,624,242.36	1,221,007,030.00
012300300100	Benue State Television Corporation	103,307,268.75	21,708,499.82	52,671,398.01

012300400100	Radio Benue Corporation	48,188,793.10	5,371,665.50	24,569,143.41
012301300100	Benue Printing and Publishing Corporation (BPPC)	15,658,547.74	6,498,973.37	10,700,000.00
012305500100	Government Printing Department	6,860,304.33	-	6,860,304.33
012305600100	Bureau for Arts, Culture and Tourism	124,765,002.29	49.50	124,765,002.29
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	50,510,245,381.38	14,181.96	40,437,362,700.97
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	50,510,245,381.38	14,181.96	40,437,362,700.97
012500000000	Office of the Head of Service (HOS)	739,034,992.34	164,482,823.41	849,755,996.13
012500100100	Office of the Head of Service (HOS)	43,550,636.30	12,418,371.00	22,204,370.76
012500200100	Bureau of Establishment and Management Services	155,440,700.87	41,963,322.51	161,440,700.87
012500300100	Bureau of Service Welfare	221,628,037.51	107,898,000.00	153,695,306.83
012500500100	Bureau of Manpower Development and Training	104,161,396.14	2,203,129.90	98,161,396.14
012500600100	Benue Public Service Institute	214,254,221.53	-	414,254,221.52
014000000000	Auditor General	21,445,082.09	6,446,871.75	17,033,813.93
014000100100	Office of the Auditor-General of the State	14,354,314.75	4,425,732.65	13,418,573.36
014000200100	Local Government Audit Department	7,090,767.34	2,021,139.10	3,615,240.57
014700000000	Benue State Civil Service Commission	20,580,913.00	6,235,978.05	10,881,315.44
014700100100	Benue State Civil Service Commission	20,580,913.00	6,235,978.05	10,881,315.44
014800000000	Benue State Independent Electoral Commission (BSIEC)	326,358,130.59	30,142,672.95	164,090,406.71
014800100100	Benue State Independent Electoral Commission (BSIEC)	326,358,130.59	30,142,672.95	164,090,406.71
014900000000	Local Government Service Commission	427,598,270.41	213,810,790.00	10,228,109.00
014900100100	Local Government Service Commission	427,598,270.41	213,810,790.00	10,228,109.00
015600000000	Ministry of Communications and Digital Economy	697,093,061.74	13,046,272.00	393,218,687.11
015600100100	Ministry of Communications and Digital Economy	626,212,939.98	5,773,272.00	324,893,648.39
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	70,880,121.76	7,273,000.00	68,325,038.72
016100000000	Office of the Secretary to the State Government (SSG)	6,988,699,875.05	2,412,092,781.02	6,374,138,212.19
016100100100	Office of the Secretary to the State Government (SSG)	6,755,867,590.57	2,360,237,127.00	6,255,714,470.81
016100200100	Bureau of Political - SSG	24,770,737.29	-	12,620,737.29
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	3,197,599.48	-	1,630,301.88
016100400100	Office of the Secretary to State Government - (EXCO)	46,442,709.99	9,443,000.00	23,500,000.00
016100500100	Liaison Office Lagos	26,592,931.98	3,824,972.29	13,558,454.51
016100500200	Liaison Office Kaduna	30,677,575.60	3,681,267.25	15,641,017.45
016100500300	Liaison Office Abuja/Lodge	101,150,730.15	34,906,414.48	51,473,230.24

020000000000	ECONOMIC SECTOR:	21,818,700,310.50	7,620,615,307.58	24,242,296,947.27
021500000000	Ministry of Agriculture & Food Security	668,009,965.25	99,802,209.00	623,479,733.33
021500100100	Ministry of Agriculture & Food Security	69,135,635.32	4,000,141.60	118,023,516.10
021502100100	Akperan Orshi Polytechnic, Yandev.	223,398,633.68	95,802,067.40	262,105,903.73
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	375,475,696.25	-	243,350,313.50
022000000000	Ministry of Finance	17,152,156,566.11	7,233,434,285.68	19,642,459,531.22
022000100100	Ministry of Finance	12,692,806,994.14	4,363,425,390.73	16,383,903,538.21
022000700100	Office of the Accountant-General	191,943,120.60	18,181,927.76	192,961,854.70
022000200100	Debt Management Office	26,036,211.51	-	26,036,211.51
022000800100	Benue State Internal Revenue Service (BIRS)	4,241,370,239.87	2,851,826,967.19	3,039,557,926.81
022800000000	Ministry of Science, Technological & Innovation	162,678,560.10	6,650,241.05	204,866,621.11
022800100100	Ministry of Science, Technology & Innovation	156,486,236.24	5,202,951.05	201,710,000.00
022800200300	Business and Engineering Skills Training (BEST) Centre	6,192,323.86	1,447,290.00	3,156,621.11
023100000000	Ministry of Power,Renewable Energy &Transport	623,832,520.96	4,675,280.23	318,072,127.53
023100100100	Ministry of Power,Renewable Energy and Transport	623,832,520.96	4,675,280.23	318,072,127.53
023400000000	Ministry of Works, Housing and Urban Development	100,301,935.34	4,363,646.38	73,317,743.52
023400100100	Ministry of Works, Housing and Urban Development	100,301,935.34	4,363,646.38	73,317,743.52
023800000000	Benue State Budget and Economic Planning Commission	695,891,511.14	23,930,927.00	347,025,853.29
023800100100	Benue State Budget and Economic Planning Commission	654,070,785.85	23,930,927.00	325,705,128.00
023800400100	Benue State Bureau of Statistics	41,820,725.29	-	21,320,725.29
025000000000	Fiscal Responsibility Commission	29,321,987.21	-	14,949,868.28
025000100100	Fiscal Responsibility Commission	29,321,987.21	-	14,949,868.28
025200000000	Ministry of Water Resources, Environment and Climate Change	973,580,079.60	62,357,168.80	1,151,636,271.09
025200100100	Ministry of Water Resources, Environment and Climate Change	588,951,797.75	4,739,254.25	290,280,577.05
025210200100	Benue State Water Board	79,455,502.17	-	40,454,296.87
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	35,461,397.17	17,601,326.16	35,961,397.17
025210400100	Benue State Environmental Sanitation Authority	269,711,382.50	40,016,588.39	124,240,000.00
025210500100	Benue State Agro-Climate and Watershed Management Agency	-	-	660,700,000.00
025300000000	Ministry of Marine and Blue Economy	90,000,000.00	-	352,815,224.00
025300100100	Ministry of Marine and Blue Economy	90,000,000.00	-	352,815,224.00
025400000000	Ministry of Cooperatives and Rural Development	279,107,654.40	4,366,294.45	221,607,624.50
025400100100	Ministry of Cooperatives and Rural Development	157,986,462.06	4,366,294.45	100,486,432.16

025400200100	Benue State Urban Development Board	121,121,192.34	-	121,121,192.34
026000000000	Ministry of Lands, Survey and Solid Minerals	227,265,094.33	12,780,654.99	274,677,725.70
026000100100	Ministry of Lands, Survey and Solid Minerals	35,733,799.27	12,780,654.99	41,809,010.00
026000200100	Benue State Geographic Information System	153,198,600.06	-	169,901,415.70
026000300100	Bureau for Mines and Solid Minerals	38,332,695.00	-	62,967,300.00
022200000000	Ministry of Industry, Trade and Investment	816,554,436.04	168,254,600.00	1,017,388,623.70
022200100100	Ministry of Industry, Trade and Investment	670,191,587.22	168,254,600.00	942,765,260.24
022200300100	Directorate for Diaspora Linkages and Investment	146,362,848.82	-	74,623,363.46
030000000000	LAW & JUSTICE SECTOR:	7,905,502,029.91	5,256,598,629.52	11,071,249,577.29
031800000000	Benue State Judicial Service Commission	4,124,332,213.26	1,523,309,659.76	3,983,517,998.09
031801100100	Benue State Judicial Service Commission	117,577,593.03	26,724,210.00	511,172,189.21
031805100100	High Court of Justice	2,759,475,755.80	1,064,874,410.84	1,920,240,000.00
031805200100	Customary Court of Appeal	1,247,278,864.43	431,711,038.92	1,552,105,808.88
032600000000	Ministry of Justice and Public Order	3,781,169,816.65	3,733,288,969.76	7,087,731,579.20
032600100100	Ministry of Justice and Public Order	3,776,276,520.48	3,733,288,969.76	7,076,376,579.20
032600700100	Citizens Mediation Centre, Makurdi	4,893,296.17	-	11,355,000.00
050000000000	SOCIAL SECTOR:	19,576,471,830.43	6,381,474,299.74	21,212,356,765.98
051400000000	Ministry of Women Affairs and Social Welfare	1,049,225,120.41	58,509,886.23	745,535,283.49
051400100100	Ministry of Women Affairs and Social Welfare	388,842,950.80	54,508,962.58	228,842,971.70
051405100100	Benue State Rehabilitation Board, Apir	301,487,849.85	2,500,739.65	153,714,126.08
051405200100	Benue State Community and Social Development Agency	358,894,319.76	1,500,184.00	362,978,185.71
051700000000	Ministry of Education and Knowledge Management	10,753,444,262.24	3,477,508,790.62	13,965,357,433.85
051700100100	Ministry of Education and Knowledge Management	194,040,453.36	90,155,504.68	194,645,570.87
051700300100	Benue State Universal Basic Education Board (SUBEB)	1,548,571,872.31	674,067,587.39	2,281,965,603.71
051700800100	Benue State Library Board	7,330,998.73	998,936.40	3,737,722.97
051700900100	Benue State Examinations Board	884,095,397.33	109,297,091.64	-
051701000100	State Agency for Mass Education	36,789,254.07	1,001,083.00	18,757,067.79
051701100100	College of Education, Katsina-Ala	181,913,358.02	71,247,822.83	271,280,520.00
051701200100	Benue State Education Quality Assurance & Examinations Board	1,009,295,678.25	238,535,456.86	1,698,793,458.01
051701300100	College of Education Oju	97,992,572.03	69,365,055.59	148,820,960.75
051701800100	Benue State Polytechnic, Ugbokolo	671,378,541.13	347,585,384.70	522,346,605.00
051701800200	Akawe Torkula Polytechnic, Makurdi	47,748,262.73	6,563,461.25	284,620,401.50
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	2,556,215,532.78	1,678,205,233.86	3,557,662,282.00

051703100200	Benue State University College of Health Sciences	379,112,450.88	179,369,148.02	804,807,011.19
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	2,933,300,000.00	-	4,029,933,333.00
051705400100	Benue State Teaching Service Board	109,503,770.82	10,081,930.00	55,830,695.79
051705500100	Benue State Science and Technical Education Board	42,872,541.72	935,094.40	38,872,623.17
051705600100	Benue State Scholarship Board	53,283,578.10	100,000.00	53,283,578.10
052100000000	Ministry of Health and Human Services	3,696,963,885.21	1,379,539,413.08	4,845,449,944.14
052100100100	Ministry of Health and Human Services	693,678,059.12	126,749,065.45	429,678,059.12
052100200100	Benue State Health Insurance Agency	712,910,546.52	298,390,618.00	408,008,538.23
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	2,163,507,584.30	914,712,066.83	3,468,842,599.25
052102700100	Benue State Primary Health Care Board	88,106,006.81	16,947,962.80	87,924,008.00
052110200100	Hospital Management Board	38,761,688.46	22,739,700.00	36,481,739.55
052110300100	Benue State College of Health Sciences & Technology,Agasha	-	-	414,515,000.00
053900000000	Ministry of Youth, Sports and Creativity	2,051,432,744.39	1,131,493,511.49	955,177,968.53
053900100100	Ministry of Youth, Sports and Creativity	396,944,092.56	654,365,875.57	148,345,276.31
053905100100	Benue State Sports Council	1,646,113,460.54	471,358,574.92	801,055,802.98
053905400100	Benue State Sports Marketing and Lottery Board	8,375,191.29	5,769,061.00	5,776,889.24
054400000000	Ministry of Humanitarian Affairs and Disaster Management	1,651,167,496.03	5,568,833.32	119,858,085.97
054400100100	Ministry of Humanitarian Affairs and Disaster Management	1,651,167,496.03	5,568,833.32	119,858,085.97
055100000000	Bureau of Local Government and Chieftaincy Affairs	374,238,322.15	328,853,865.00	580,978,050.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	374,238,322.15	328,853,865.00	580,978,050.00

2026 Executive Budget Proposal - Debt Service Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Debt Service Expenditure</i>	-	-	<i>8,546,180,202.77</i>
020000000000	ECONOMIC SECTOR:	-	-	8,546,180,202.77
022000000000	Ministry of Finance	-	-	8,546,180,202.77
022000200100	Debt Management Office	-	-	8,546,180,202.77

2026 Executive Budget Proposal - Capital Expenditure by Administrative Classification				
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Capital Expenditure</i>	<i>319,125,551,919.60</i>	<i>119,377,694,370.35</i>	<i>323,115,563,036.03</i>
01000000000	ADMINISTRATION SECTOR:	70,342,613,381.13	10,774,871,345.77	51,641,562,185.85
01110000000	Government House Administration	59,629,830,976.31	8,937,259,359.77	41,272,026,060.23
011100100100	Governor's Office	805,412,581.71	86,119,203.15	2,444,656,595.97
011100100200	Deputy Governor's Office	49,921,310.63	-	21,938,033.00
011110500100	Office of the Chief of Staff	47,500,000.00	-	95,000,000.00
011100200100	Principal Private Secretary	49,500,000.00	-	99,000,000.00
011100500100	Sustainable Development Goals (SDGs)	537,409,635.08	-	455,892,027.86
011100600100	Benue State Commission for Peace and Reconciliation	255,925,054.83	-	958,466,848.47
011100800100	Benue State Emergency Management Agency (BENSEMA)	2,378,820,217.55	311,999,462.38	2,390,176,215.56
011101000100	Public Procurement Commission	150,190,278.50	-	150,190,278.50
011101200100	Benue Investment Promotion Agency	712,114,642.54	-	2,114,981,621.81
011101600100	Benue State Council on Climate Change	3,344,847,693.59	3,580,000.00	1,882,617,617.99
011102000100	Benue State Social Investment Programme	129,841,918.18	-	189,824,396.18
011102100500	Bureau of Archives, Research and Documentation	4,195,638.10	-	1,843,782.72
011103300100	Benue State Aids Control Agency (BENSACA)	77,517,563.10	-	34,065,269.73
011103700100	Muslim Pilgrims Welfare Board (MPWB)	87,000,000.00	-	-
011103800100	Christian Pilgrims Welfare Board (CPWB)	25,000,000.00	-	10,986,306.96
011104500100	Benue State Pension Commission	51,305,444.14	-	11,014,543.18
011110100100	Bureau of Special Projects & Infrastructure	48,724,473,555.39	8,535,560,694.24	27,981,867,884.36
011113200100	Bureau for International Cooperation & Development	14,534,543.08	-	30,448,476.94
011113700100	Bureau of Homeland Security	939,457,633.39	-	1,852,859,576.05
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	1,244,863,266.51	-	546,196,584.95
01120000000	Benue State House of Assembly	-	-	632,638,121.03
011200400100	Benue State House of Assembly Service Commission	-	-	632,638,121.03
01230000000	Ministry of Information & Orientation	1,159,043,797.53	-	2,197,050,514.43
012300100100	Ministry of Information & Orientation	878,260,649.45	-	1,898,500,469.14
012300300100	Benue State Television Corporation	18,822,233.29	-	37,509,651.56
012305500100	Government Printing Department	144,328,012.79	-	143,407,491.73

012305600100	Bureau for Arts, Culture and Tourism	117,632,902.00	-	117,632,902.00
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	788,193,379.76	-	454,461,065.45
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	788,193,379.76	-	454,461,065.45
012500000000	Office of the Head of Service (HOS)	2,123,260,697.62	-	2,588,668,485.11
012500300100	Bureau of Service Welfare	937,048,188.32	-	1,437,048,188.32
012500600100	Benue Public Service Institute	1,186,212,509.30	-	1,151,620,296.79
014000000000	Auditor General	193,987,701.65	-	193,793.91
014000100100	Office of the Auditor-General of the State	193,793,907.74	-	-
014000200100	Local Government Audit Department	193,793.91	-	193,793.91
014700000000	Benue State Civil Service Commission	-	-	46,700,000.00
014700100100	Benue State Civil Service Commission	-	-	46,700,000.00
014800000000	Benue State Independent Electoral Commission (BSIEC)	8,962,968.23	-	25,153,120.01
014800100100	Benue State Independent Electoral Commission (BSIEC)	8,962,968.23	-	25,153,120.01
014900000000	Local Government Service Commission	386,138,055.06	-	386,138,055.06
014900100100	Local Government Service Commission	386,138,055.06	-	386,138,055.06
015600000000	Ministry of Communications and Digital Economy	4,733,763,505.95	1,773,243,671.00	3,459,993,202.78
015600100100	Ministry of Communications and Digital Economy	4,733,763,505.95	1,773,243,671.00	2,899,971,642.78
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	560,021,560.00
016100000000	Office of the Secretary to the State Government (SSG)	1,319,432,299.02	64,368,315.00	578,539,767.84
016100100100	Office of the Secretary to the State Government (SSG)	490,534,918.26	64,368,315.00	484,194,572.40
016100200100	Bureau of Political - SSG	39,727,751.09	-	23,255,268.93
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	6,000,000.00	-	3,700,000.00
016100500200	Liaison Office Kaduna	691,844,250.64	-	13,565,573.54
016100500300	Liaison Office Abuja/Lodge	91,325,379.02	-	53,824,352.97
020000000000	ECONOMIC SECTOR:	157,225,310,474.54	94,211,264,464.87	159,879,506,056.62
021500000000	Ministry of Agriculture & Food Security	33,564,715,455.63	3,876,037,227.78	23,297,488,781.74
021500100100	Ministry of Agriculture & Food Security	25,888,559,861.08	3,062,938,392.73	16,947,104,577.40
021502100100	Akperan Orshi Polytechnic, Yandev.	581,453,116.42	19,477,950.00	1,924,594,989.94
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	7,094,702,478.13	793,620,885.05	4,425,789,214.40
022000000000	Ministry of Finance	22,228,680,110.63	52,562,557,212.47	17,730,852,455.06
022000100100	Ministry of Finance	13,522,294,152.14	8,838,789,750.00	13,566,231,456.08
022000700100	Office of the Accountant-General	63,286,307.48	-	80,108,321.75

022000200100	Debt Management Office	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23
022000800100	Benue State Internal Revenue Service (BIRS)	481,191,444.73	54,895,792.00	244,555,080.00
022800000000	Ministry of Science, Technological & Innovation	2,002,029,723.25	-	4,198,936,953.87
022800100100	Ministry of Science, Technology & Innovation	2,002,029,723.25	-	4,198,936,953.87
023100000000	Ministry of Power, Renewable Energy & Transport	3,518,076,732.95	-	5,365,130,187.83
023100100100	Ministry of Power, Renewable Energy and Transport	3,518,076,732.95	-	5,365,130,187.83
023400000000	Ministry of Works, Housing and Urban Development	45,895,639,434.51	28,531,500,667.40	47,631,875,932.05
023400100100	Ministry of Works, Housing and Urban Development	45,895,639,434.51	28,531,500,667.40	47,631,875,932.05
023800000000	Benue State Budget and Economic Planning Commission	12,930,327,490.77	127,365,022.24	9,267,447,705.60
023800100100	Benue State Budget and Economic Planning Commission	12,841,182,293.21	127,365,022.24	9,232,652,508.04
023800400100	Benue State Bureau of Statistics	89,145,197.56	-	34,795,197.56
025000000000	Fiscal Responsibility Commission	8,308,913.79	-	307,421,125.83
025000100100	Fiscal Responsibility Commission	8,308,913.79	-	307,421,125.83
025200000000	Ministry of Water Resources, Environment and Climate Change	9,523,689,986.33	1,358,142,719.36	20,681,661,581.96
025200100100	Ministry of Water Resources, Environment and Climate Change	7,402,658,444.18	200,000,000.00	11,114,854,023.07
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	1,909,401,909.00	1,158,142,719.36	5,199,508,043.28
025210400100	Benue State Environmental Sanitation Authority	211,629,633.15	-	302,299,515.61
025210500100	Benue State Agro-Climate and Watershed Management Agency	-	-	4,065,000,000.00
025300000000	Ministry of Marine and Blue Economy	179,200,000.00	-	1,395,413,000.00
025300100100	Ministry of Marine and Blue Economy	179,200,000.00	-	1,395,413,000.00
025400000000	Ministry of Cooperatives and Rural Development	4,192,190,474.05	-	7,826,006,735.86
025400100100	Ministry of Cooperatives and Rural Development	3,702,860,857.00	-	7,419,039,529.60
025400200100	Benue State Urban Development Board	489,329,617.05	-	406,967,206.26
026000000000	Ministry of Lands, Survey and Solid Minerals	4,532,325,389.46	-	13,405,056,713.08
026000100100	Ministry of Lands, Survey and Solid Minerals	2,975,069,189.46	-	12,042,491,513.08
026000200100	Benue State Geographic Information System	1,420,073,200.00	-	337,897,200.00
026000300100	Bureau for Mines and Solid Minerals	137,183,000.00	-	1,024,668,000.00
022200000000	Ministry of Industry, Trade and Investment	18,650,126,763.17	7,755,661,615.62	8,772,214,883.74
022200100100	Ministry of Industry, Trade and Investment	18,428,707,049.39	7,755,661,615.62	8,699,647,394.44
022200300100	Directorate for Diaspora Linkages and Investment	221,419,713.78	-	72,567,489.30
030000000000	LAW & JUSTICE SECTOR:	14,877,088,747.52	1,818,169,136.00	16,058,247,005.81
031800000000	Benue State Judicial Service Commission	12,900,511,728.30	1,818,169,136.00	15,081,669,986.59

031801100100	Benue State Judicial Service Commission	259,656,282.33	3,478,000.00	652,600,000.00
031805100100	High Court of Justice	11,417,780,896.26	1,611,495,188.00	11,206,334,931.39
031805200100	Customary Court of Appeal	1,223,074,549.70	203,195,948.00	3,222,735,055.20
032600000000	Ministry of Justice and Public Order	1,976,577,019.22	-	976,577,019.22
032600100100	Ministry of Justice and Public Order	1,976,577,019.22	-	976,577,019.22
050000000000	SOCIAL SECTOR:	76,680,539,316.41	12,573,389,423.71	95,536,247,787.75
051400000000	Ministry of Women Affairs and Social Welfare	1,542,537,360.87	88,918,000.00	1,564,893,681.55
051400100100	Ministry of Women Affairs and Social Welfare	907,317,614.44	88,918,000.00	1,135,625,412.01
051405100100	Benue State Rehabilitation Board, Apir	335,598,190.92	-	391,555,244.54
051405200100	Benue State Community and Social Development Agency	299,621,555.50	-	37,713,025.00
051700000000	Ministry of Education and Knowledge Management	43,861,316,932.26	7,310,565,912.51	56,528,119,667.62
051700100100	Ministry of Education and Knowledge Management	9,040,411,970.50	2,327,806,436.00	1,924,173,687.38
051700300100	Benue State Universal Basic Education Board (SUBEB)	13,813,625,555.26	4,050,547,544.87	20,372,903,671.18
051700900100	Benue State Examinations Board	145,345,430.81	-	-
051701000100	State Agency for Mass Education	66,858,898.17	-	-
051701100100	College of Education, Katsina-Ala	755,332,057.05	346,190,007.46	1,018,752,621.50
051701200100	Benue State Education Quality Assurance & Examinations Board	1,574,503,075.08	2,360,000.00	980,699,021.59
051701300100	College of Education Oju	1,143,262,852.09	200,674,977.32	966,001,435.38
051701800100	Benue State Polytechnic, Ugbokolo	821,474,593.58	187,577,282.66	1,265,247,244.71
051701800200	Akawe Torkula Polytechnic, Makurdi	6,332,238,232.76	-	9,172,203,696.58
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	308,438,571.84	170,835,850.65	761,000,000.00
051703100200	Benue State University College of Health Sciences	1,054,010,181.32	24,573,813.55	974,361,000.00
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	8,581,050,000.00	-	18,133,610,500.00
051705400100	Benue State Teaching Service Board	92,501,171.77	-	828,184,453.85
051705500100	Benue State Science and Technical Education Board	129,841,918.19	-	129,841,918.19
051705600100	Benue State Scholarship Board	2,422,423.85	-	1,140,417.26
052100000000	Ministry of Health and Human Services	25,398,203,331.56	4,845,362,583.28	27,425,762,323.81
052100100100	Ministry of Health and Human Services	18,213,838,282.99	4,011,859,300.00	14,877,151,633.45
052100200100	Benue State Health Insurance Agency	272,633,339.09	115,260,148.96	186,034,249.27
052102600100	Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)	6,865,705,656.40	717,524,634.32	11,901,376,868.84
052102700100	Benue State Primary Health Care Board	37,789,812.01	718,500.00	8,720,725.84
052110200100	Hospital Management Board	8,236,241.08	-	2,728,846.41

052110300100	Benue State College of Health Sciences & Technology, Agasha	-	-	449,750,000.00
053900000000	Ministry of Youth, Sports and Creativity	5,043,862,640.96	279,207,927.92	4,573,463,844.77
053900100100	Ministry of Youth, Sports and Creativity	5,024,867,526.25	279,207,927.92	4,549,641,996.17
053905400100	Benue State Sports Marketing and Lottery Board	18,995,114.71	-	23,821,848.60
054400000000	Ministry of Humanitarian Affairs and Disaster Management	448,872,948.65	46,470,000.00	5,233,583,220.01
054400100100	Ministry of Humanitarian Affairs and Disaster Management	448,872,948.65	46,470,000.00	5,233,583,220.01
055100000000	Bureau of Local Government and Chieftaincy Affairs	385,746,102.11	2,865,000.00	210,425,050.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	385,746,102.11	2,865,000.00	210,425,050.00

2026 Executive Budget Proposal - Expenditure by Economic Classification

Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	Total Expenditure	550,112,988,930.45	226,948,014,193.59	605,506,764,066.16
2	EXPENDITURES	<u>550,112,988,930.45</u>	<u>226,948,014,193.59</u>	<u>605,506,764,066.16</u>
21	PERSONNEL COST	<u>82,653,582,265.93</u>	<u>74,600,959,014.38</u>	<u>136,976,243,660.44</u>
2101	SALARY	<u>64,814,837,703.54</u>	<u>64,327,680,111.19</u>	<u>109,766,991,168.18</u>
210101	SALARIES AND WAGES	<u>64,814,837,703.54</u>	<u>64,327,680,111.19</u>	<u>109,766,991,168.18</u>
21010101	SALARY	50,641,026,618.80	56,845,827,264.28	99,279,758,236.94
21010102	OVER TIME PAYMENTS	25,000,000.00	13,324,600.00	72,333,333.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	5,482,144,418.08	3,015,279,047.13	6,143,336,403.10
21010104	SALARY ARREARS	8,666,666,666.67	4,453,249,199.78	4,271,563,195.15
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>4,915,683,893.52</u>	<u>1,038,257,856.97</u>	<u>8,157,553,111.46</u>
210201	ALLOWANCES	<u>2,297,856,995.56</u>	<u>367,129,808.03</u>	<u>3,463,107,216.85</u>
21020101	NON REGULAR ALLOWANCES	2,297,856,995.56	367,129,808.03	3,463,107,216.85
210202	SOCIAL CONTRIBUTIONS	<u>2,617,826,897.96</u>	<u>671,128,048.94</u>	<u>4,694,445,894.61</u>
21020201	NHIS CONTRIBUTION	380,128,145.95	-	1,350,593,255.51
21020202	CONTRIBUTORY PENSION	1,715,819,688.33	671,128,048.94	2,046,973,575.42
21020203	GROUP LIFE INSURANCE	170,000,000.00	-	570,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	351,879,063.68	-	376,879,063.68
21020205	HOUSING FUND CONTRIBUTION	-	-	350,000,000.00
2103	SOCIAL BENEFITS	<u>12,923,060,668.87</u>	<u>9,235,021,046.22</u>	<u>19,051,699,380.80</u>
210301	SOCIAL BENEFITS	<u>12,923,060,668.87</u>	<u>9,235,021,046.22</u>	<u>19,051,699,380.80</u>
21030101	GRATUITY	584,015,924.78	270,321,407.27	1,237,280,612.80
21030102	PENSION	12,256,140,099.20	8,938,784,400.69	6,416,536,273.08
21030103	DEATH BENEFITS	82,904,644.89	25,915,238.26	715,838,166.98
21030104	GRATUITY ARREARS	-	-	5,000,000,000.00
21030105	PENSION ARREARS	-	-	5,682,044,327.94
22	OTHER RECURRENT COSTS	<u>148,333,854,744.92</u>	<u>32,969,360,808.86</u>	<u>145,414,957,369.68</u>
2202	OVERHEAD COST	<u>140,414,151,101.55</u>	<u>30,763,284,681.22</u>	<u>132,218,902,134.95</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>18,036,255,167.49</u>	<u>4,980,079,486.59</u>	<u>17,714,554,447.62</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,812,537,097.51	671,817,360.79	5,112,723,444.30

22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,452,610,373.04	1,177,431,457.00	5,319,681,531.14
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,074,351,237.59	360,102,995.80	2,580,822,781.33
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,696,756,459.36	2,770,727,673.00	4,701,326,690.85
220202	UTILITIES - GENERAL	2,066,363,794.30	641,636,488.86	2,156,878,516.74
22020201	ELECTRICITY CHARGES	1,070,438,070.38	361,929,639.97	974,568,057.41
22020202	TELEPHONE CHARGES	103,826,150.31	17,488,050.00	119,229,184.49
22020203	INTERNET ACCESS CHARGES	333,673,470.29	97,858,795.27	486,137,718.90
22020204	SATELLITE BROADCASTING ACCESS CHARGES	107,876,967.00	32,886,804.92	128,776,653.31
22020205	WATER RATES	84,885,003.95	23,983,050.00	103,229,065.02
22020206	SEWERAGE CHARGES	46,259,293.62	11,959,050.00	53,805,260.47
22020207	LEASED COMMUNICATION LINES(S)	5,387,470.64	-	5,087,470.63
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	314,017,368.11	95,531,098.70	286,045,106.51
220203	MATERIALS & SUPPLIES - GENERAL	7,308,621,647.87	2,129,572,764.29	7,752,392,323.87
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,504,065,374.95	476,325,171.75	1,443,362,764.70
22020302	BOOKS	221,483,679.46	62,710,185.00	254,309,196.76
22020303	NEWSPAPERS	52,095,322.17	26,024,933.33	61,120,999.14
22020304	MAGAZINES & PERIODICALS	14,986,503.92	3,315,850.00	24,834,813.57
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,814,717,790.01	280,019,375.92	1,361,052,413.85
22020306	PRINTING OF SECURITY DOCUMENTS	928,593,494.34	165,382,493.82	940,962,200.97
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	831,981,417.67	530,109,802.91	1,165,908,326.32
22020308	FIELD & CAMPING MATERIALS SUPPLIES	136,278,612.43	9,294,000.00	57,985,650.58
22020309	UNIFORMS & OTHER CLOTHING	451,156,811.68	153,640,289.34	726,886,618.58
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	237,748,785.25	19,339,295.00	437,927,562.50
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,006,715,358.39	400,781,367.22	1,071,078,446.60
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	87,215,670.09	-	163,818,072.73
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	21,582,827.50	2,630,000.00	43,145,257.58
220204	MAINTENANCE SERVICES - GENERAL	4,040,539,377.10	1,196,430,887.06	4,229,613,709.94
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,708,685,295.66	474,709,400.34	1,544,377,155.43
22020402	MAINTENANCE OF OFFICE FURNITURE	437,936,617.99	179,375,615.20	448,803,121.82
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	641,532,103.46	180,448,497.00	673,561,582.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	335,767,254.24	82,475,480.00	459,497,072.01
22020405	MAINTENANCE OF PLANTS/GENERATORS	332,297,654.91	105,412,570.00	398,267,010.26

22020406	OTHER MAINTENANCE SERVICES	457,412,010.80	149,803,024.52	371,653,229.28
22020408	MAINTENANCE OF SEA BOATS	1,598,799.74	-	10,598,799.74
22020410	MAINTENANCE OF STREET LIGHTINGS	9,305,014.48	598,500.00	24,117,476.58
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	62,778,598.47	14,668,300.00	112,518,672.77
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	35,337,122.65	7,201,500.00	118,054,218.26
22020413	MINOR ROAD MAINTENANCE	17,888,904.70	1,738,000.00	68,165,371.40
220205	TRAINING - GENERAL	4,721,538,821.59	1,282,161,320.99	5,535,053,647.64
22020501	LOCAL TRAINING	4,291,759,814.49	1,175,544,586.59	4,853,411,183.36
22020502	INTERNATIONAL TRAINING	429,779,007.11	106,616,734.40	681,642,464.28
220206	OTHER SERVICES - GENERAL	53,928,347,541.93	1,015,495,204.94	43,133,259,354.10
22020601	SECURITY SERVICES	1,044,398,738.96	465,979,661.91	1,776,125,854.16
22020602	OFFICE RENT	2,309,873,081.66	54,966,100.00	152,976,034.93
22020603	RESIDENTIAL RENT	155,417,862.94	76,883,546.68	258,710,521.32
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	49,601,448,851.02	4,000,000.00	40,000,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	807,519,311.95	413,665,896.35	871,760,248.30
22020606	LAND USE CHARGES	-	-	36,000,000.00
22020607	RESCUE SERVICES	9,689,695.39	-	37,686,695.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,406,515,118.92	5,424,391,274.69	10,068,016,701.04
22020701	FINANCIAL CONSULTING	2,857,274,148.90	2,064,664,916.04	2,426,115,950.63
22020702	INFORMATION TECHNOLOGY CONSULTING	275,911,663.25	20,658,933.25	444,153,157.48
22020703	LEGAL SERVICES	3,193,777,926.63	3,265,750,256.18	6,004,085,720.63
22020704	ENGINEERING SERVICES	170,108,516.81	3,088,000.00	193,199,404.78
22020705	ARCHITECTURAL SERVICES	176,241,321.80	9,444,500.00	178,017,917.86
22020706	SURVEYING SERVICES	274,519,636.92	5,332,377.76	227,503,021.90
22020707	AGRICULTURAL CONSULTING	93,478,406.74	-	117,739,165.01
22020708	MEDICAL CONSULTING	13,199,873.27	300,000.00	51,023,126.31
22020709	AUDITING OF ACCOUNTS	129,240,808.69	3,823,600.00	226,839,461.20
22020710	OTHER GENERAL SERVICES	222,762,815.90	51,328,691.46	199,339,775.23
220208	FUEL & LUBRICANTS - GENERAL	4,694,680,470.40	1,475,056,575.26	3,830,794,882.16
22020801	MOTOR VEHICLE FUEL COST	2,259,756,455.97	800,554,305.30	1,843,009,385.33
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	523,366,694.47	12,722,246.61	206,683,466.73
22020803	PLANT / GENERATOR FUEL COST	1,861,241,382.62	644,283,718.35	1,662,384,079.47
22020805	SEA BOAT FUEL COST	2,616,217.76	-	46,616,217.76
22020806	COOKING GAS/FUEL COST	47,699,719.58	17,496,305.00	72,101,732.87

220209	FINANCIAL CHARGES - GENERAL	553,185,669.84	28,513,061.70	840,247,495.31
22020901	BANK CHARGES (OTHER THAN INTEREST)	113,357,027.32	4,493,951.00	92,307,170.89
22020902	INSURANCE PREMIUM	427,847,755.17	19,088,550.00	734,410,166.56
22020904	OTHER CRF BANK CHARGES	11,980,887.35	4,930,560.70	13,530,157.86
220210	MISCELLANEOUS EXPENSES GENERAL	37,658,103,492.08	12,589,947,616.84	36,958,091,056.53
22021001	REFRESHMENT & MEALS	1,018,671,848.33	409,845,285.38	1,114,365,208.91
22021002	HONORARIUM & SITTING ALLOWANCE	2,126,971,314.00	936,074,451.27	1,478,570,881.53
22021003	PUBLICITY & ADVERTISEMENTS	2,517,217,053.58	1,182,565,108.09	1,696,905,528.93
22021004	MEDICAL EXPENSES-LOCAL	657,039,807.11	254,013,008.34	615,879,449.30
22021006	POSTAGES & COURIER SERVICES	50,045,279.49	6,371,901.04	52,827,583.61
22021007	WELFARE PACKAGES	11,426,011,754.48	4,772,347,509.14	6,389,514,460.98
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,398,376,435.87	705,894,429.07	1,729,041,395.21
22021009	SPORTING ACTIVITIES	1,115,401,577.06	648,143,927.53	1,019,893,293.47
22021010	DIRECT TEACHING & LABORATORY COST	341,119,766.61	181,212,555.65	328,609,005.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	450,746,308.17	66,298,107.03	447,818,112.54
22021019	MEDICAL EXPENSES-INTERNATIONAL	155,329,640.46	7,000,000.00	196,381,438.65
22021021	SPECIAL DAYS/CELEBRATIONS	7,835,183,945.55	3,006,608,482.54	7,991,239,870.02
22021037	MARGIN FOR INCREASE IN COSTS	-	-	130,000,000.00
22021041	CONTINGENCY	8,086,486,523.78	413,572,851.77	13,272,232,285.31
22021042	RECURRENT ADJUSTMENT	479,502,237.60	-	494,812,542.22
2203	LOANS AND ADVANCES	-	-	100,000,000.00
220301	STAFF LOANS & ADVANCES	-	-	100,000,000.00
22030106	MOTOR VEHICLE ADVANCE	-	-	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,584,699,833.38	2,028,794,705.00	3,230,579,540.21
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,584,699,833.38	2,028,794,705.00	3,230,579,540.21
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	2,694,259.17	-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	283,994,291.80	-	33,994,291.80
22040109	GRANTS TO COMMUNITIES/NGOs	2,976,231,278.55	1,875,562,705.00	2,923,123,085.09
22040110	GRANTS TO ACADEMIC INSTITUTIONS	312,535,156.18	152,192,000.00	247,562,163.32
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	9,244,847.69	1,040,000.00	25,900,000.00
2205	SUBSIDIES GENERAL	13,565,573.54	-	13,565,573.54
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	13,565,573.54	-	13,565,573.54
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	13,565,573.54	-	13,565,573.54
2206	PUBLIC DEBT CHARGES	-	-	8,546,180,202.77

220601	FOREIGN INTEREST / DISCOUNT	-	-	433,577,200.82
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	433,577,200.82
220602	DOMESTIC INTEREST / DISCOUNT	-	-	572,001,860.21
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	-	100,000,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	472,001,860.21
220603	FOREIGN PRINCIPAL	-	-	1,804,941,212.86
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	-	-	1,804,941,212.86
220604	DOMESTIC PRINCIPAL	-	-	5,735,659,928.88
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	-	-	5,735,659,928.88
2207	TRANSFERS-PAYMENT	495,041,389.05	177,281,422.64	289,729,918.21
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	495,041,389.05	177,281,422.64	289,729,918.21
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	495,041,389.05	177,281,422.64	289,729,918.21
2208	TRANSFER-PAYMENT TO INDIVIDUALS	3,826,396,847.39	-	1,001,000,000.00
220801	TRANSFERS -PAYMENTS TO INDIVIDUALS	3,826,396,847.39	-	1,001,000,000.00
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	3,826,396,847.39	-	1,001,000,000.00
2209	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
220901	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
22090101	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
23	CAPITAL EXPENDITURE	319,125,551,919.60	119,377,694,370.35	323,115,563,036.03
2301	FIXED ASSETS PURCHASED	85,976,772,608.21	18,227,652,307.28	90,204,085,277.53
230101	PURCHASE OF FIXED ASSETS - GENERAL	85,976,772,608.21	18,227,652,307.28	90,204,085,277.53
23010101	PURCHASE / ACQUISITION OF LAND	9,462,411,794.60	-	12,853,956,970.00
23010102	PURCHASE OF OFFICE BUILDINGS	621,894,341.04	-	436,914,162.62
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	437,258,396.00
23010104	PURCHASE MOTOR CYCLES	538,437,344.82	-	572,437,344.82
23010105	PURCHASE OF MOTOR VEHICLES	7,309,515,672.43	755,481,180.57	8,633,596,849.68
23010106	PURCHASE OF VANS	8,281,452,863.09	4,314,538,000.00	7,519,573,358.99
23010107	PURCHASE OF TRUCKS	869,165,676.23	-	2,352,872,351.60
23010108	PURCHASE OF BUSES	5,920,418,317.73	4,596,846,750.00	6,919,877,877.78
23010109	PURCHASE OF SEA BOATS	134,534,543.08	-	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,359,045,739.02	1,692,636,212.03	11,382,361,289.52

23010113	PURCHASE OF COMPUTERS	7,447,655,879.99	463,745,367.86	7,618,794,947.52
23010114	PURCHASE OF COMPUTER PRINTERS	323,042,236.23	13,251,595.60	333,007,730.88
23010115	PURCHASE OF PHOTOCOPYING MACHINES	384,042,234.21	5,930,300.00	439,639,213.46
23010116	PURCHASE OF TYPEWRITERS	-	-	500,000.00
23010117	PURCHASE OF SHREDDING MACHINES	18,896,599.60	400,000.00	18,984,662.02
23010118	PURCHASE OF SCANNERS	90,077,451.38	470,000.00	129,237,697.75
23010119	PURCHASE OF POWER GENERATING SET	1,190,651,729.82	29,793,324.40	3,681,613,170.19
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	78,195,841.77	-	579,195,841.78
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	11,224,645,310.96	4,164,434,635.50	6,472,890,935.81
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	444,879,258.93	-	423,750,860.98
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,475,103,238.46	28,969,666.29	419,511,599.74
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	109,984,741.43	25,014,819.81	173,818,149.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	24,277,531.80	6,865,432.66	834,489,695.39
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,067,483,839.76	80,294,000.00	2,677,442,022.08
23010128	PURCHASE OF SECURITY EQUIPMENT	1,123,293,774.61	18,633,071.07	2,603,572,568.08
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,948,402,413.02	5,347,951.49	3,387,823,710.26
23010130	PURCHASE OF RECREATIONAL FACILITIES	97,147,708.65	-	67,147,708.65
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	-	-	70,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	-	101,000,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	-	-	30,123,000.00
23010140	PURCHASE OF FARM INPUTS	15,332,116,525.55	2,025,000,000.00	7,792,646,552.93
23010141	PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	100,000,000.00	-	1,040,046,610.00
2302	CONSTRUCTION / PROVISION	155,744,224,325.39	78,894,120,917.49	142,422,095,766.78
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	155,744,224,325.39	78,894,120,917.49	142,422,095,766.78
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	31,776,225,292.21	5,979,228,162.32	23,873,040,147.07
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,799,546,147.57	319,176,829.05	5,675,309,716.90
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	3,916,266,792.92	432,000.00	8,614,140,675.93
23020104	CONSTRUCTION / PROVISION OF HOUSING	4,844,847.69	46,470,000.00	970,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,443,017,481.30	1,385,830,520.09	10,503,653,417.11
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	221,778,378.58	-	2,120,350,940.65
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,278,254,707.63	1,168,428,224.26	12,162,136,171.08
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	1,413,013.26	-	581,500,000.00

23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,232,583,696.32	72,747,161.68	798,735,200.28
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,249,528,675.14	-	1,519,548,700.30
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,839,775,142.38	236,183,902.39	5,782,599,483.85
23020114	CONSTRUCTION / PROVISION OF ROADS	60,229,682,318.75	23,981,863,945.58	32,175,857,959.96
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	36,743,324.91	-	36,503,079.02
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	2,441,288,788.10	-	6,343,810,684.72
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,684,440,224.75	267,399,570.40	15,412,163,251.09
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	600,131,283.81	-	1,722,148,703.21
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,664,921,107.84	176,238,812.50	1,948,035,456.53
23020124	CONSTRUCTION OF MARKETS/PARKS	3,896,413,293.78	90,468,715.11	2,199,999,999.50
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	7,595,897,791.89	1,500,781,403.64	4,367,528,125.87
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	8,831,472,016.54	43,668,871,670.47	5,615,034,053.72
2303	REHABILITATION / REPAIRS	60,669,980,187.76	21,386,212,360.69	57,858,267,203.77
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	60,669,980,187.76	21,386,212,360.69	57,858,267,203.77
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	15,403,263,616.24	6,893,235,260.30	8,447,443,252.46
23030102	REHABILITATION / REPAIRS - ELECTRICITY	8,198,653.26	-	136,131,993.91
23030103	REHABILITATION / REPAIRS - HOUSING	1,773,331,160.45	150,000,000.00	2,364,788,551.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,965,377,899.55	176,964,494.90	4,160,939,387.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,476,695,957.68	43,275,063.65	3,177,901,572.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,576,536,560.49	1,026,416,796.72	5,043,943,334.52
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	7,751,756.31	-	45,550,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,135,538.56	-	30,550,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	644,555,021.75	279,207,927.92	565,846,821.75
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	350,975,008.86	-	1,722,538,863.75
23030113	REHABILITATION / REPAIRS - ROADS	5,038,777,796.64	3,398,045,073.13	5,159,934,630.06
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,592,536,590.95	-	641,084,302.24
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,226,381,839.55	9,419,067,744.07	24,143,855,324.92
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	6,782,786.77	-	6,782,786.77
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	7,751,756.31	-	7,751,756.31
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	1,081,570,164.60
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	678,278.68	-	678,278.68
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	585,249,965.73	-	1,120,976,183.47
2304	PRESERVATION OF THE ENVIRONMENT	4,175,285,333.35	20,509,750.00	4,783,323,178.84

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,175,285,333.35	20,509,750.00	4,783,323,178.84
23040101	TREE PLANTING	1,084,362,092.76	-	1,625,732,617.55
23040102	EROSION & FLOOD CONTROL	2,606,438,471.23	20,509,750.00	3,152,805,561.28
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	484,484,769.36	-	-
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	4,785,000.00
2305	OTHER CAPITAL PROJECTS	12,559,289,464.89	849,199,034.89	27,847,791,609.12
230501	ACQUISITION OF NON TANGIBLE ASSETS	12,559,289,464.89	849,199,034.89	27,847,791,609.12
23050101	RESEARCH AND DEVELOPMENT	7,520,476,256.01	344,208,905.80	18,067,432,913.36
23050102	COMPUTER SOFTWARE ACQUISITION	1,926,933,272.81	-	2,449,546,266.48
23050103	MONITORING AND EVALUATION	1,192,967,173.08	504,990,129.09	5,192,031,824.44
23050104	ANNIVERSARIES/CELEBRATIONS	1,918,912,762.99	-	1,826,780,604.84
23050107	MARGIN FOR INCREASES IN COSTS	-	-	312,000,000.00

2026 Executive Budget Proposal - Total Expenditure by Functional Classification

Code	Function	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	<i>Total Expenditure</i>	<i>550,112,988,930.45</i>	<i>226,948,014,193.59</i>	<i>605,506,764,066.16</i>
701	GENERAL PUBLIC SERVICES	106,628,012,362.16	79,033,803,607.36	135,183,751,908.27
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	75,107,497,352.85	73,021,364,326.18	90,558,440,788.11
70111	EXECUTIVE AND LEGISLATIVE ORGANS	24,746,978,938.98	7,483,850,362.95	28,036,602,115.32
70112	FINANCIAL AND FISCAL AFFAIRS	50,360,518,413.87	65,537,513,963.23	62,521,838,672.79
7012	FOREIGN ECONOMIC AID	487,601,819.80	1,000,000.00	10,488,754,441.28
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	487,601,819.80	1,000,000.00	10,488,754,441.28
7013	GENERAL SERVICES	30,828,975,108.14	6,010,819,281.18	33,428,974,937.27
70131	GENERAL PERSONNEL SERVICES	8,108,776,459.24	2,894,562,056.69	8,861,206,133.13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,128,010,472.74	117,224,927.00	1,226,785,374.96
70133	OTHER GENERAL SERVICES	18,592,188,176.16	2,999,032,297.49	23,340,983,429.17
7016	GENERAL PUBLIC SERVICES N.E.C.	203,938,081.37	620,000.00	707,581,741.61
70161	GENERAL PUBLIC SERVICES N.E.C.	203,938,081.37	620,000.00	707,581,741.61
703	PUBLIC ORDER AND SAFETY	80,567,523,574.46	9,663,650,286.84	74,851,508,031.08
7032	FIRE PROTECTION SERVICES	15,534,425.90	-	15,534,425.90
70321	FIRE PROTECTION SERVICES	15,534,425.90	-	15,534,425.90
7033	LAW COURTS	27,933,974,779.60	9,635,618,843.23	32,343,614,174.04
70331	LAW COURTS	27,933,974,779.60	9,635,618,843.23	32,343,614,174.04
7036	PUBLIC ORDER AND SAFETY N.E.C.	52,618,014,368.97	28,031,443.61	42,492,359,431.14
70361	PUBLIC ORDER AND SAFETY N.E.C.	52,618,014,368.97	28,031,443.61	42,492,359,431.14
704	ECONOMIC AFFAIRS	136,973,996,729.64	40,789,379,967.05	89,414,999,542.93
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	23,360,891,215.28	8,207,868,948.74	20,146,156,019.48
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	23,360,891,215.28	8,207,868,948.74	20,146,156,019.48
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	24,830,060,422.89	3,237,908,682.27	20,501,296,581.85
70421	AGRICULTURE	24,814,460,013.32	3,237,908,682.27	20,485,696,172.27
70422	FORESTRY	15,600,409.57	-	15,600,409.57
7043	FUEL AND ENERGY	5,407,656,637.68	4,675,280.23	9,027,367,510.68

70434	OTHER FUELS	2,034,836.03	-	-
70435	ELECTRICITY	5,405,621,801.65	4,675,280.23	9,027,367,510.68
7044	MINING, MANUFACTURING, AND CONSTRUCTION	40,052,786,751.65	8,198,746,683.54	1,465,702,884.85
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	175,515,695.00	-	1,139,555,300.00
70442	MANUFACTURING	726,727,154.04	-	126,727,154.04
70443	CONSTRUCTION	39,150,543,902.62	8,198,746,683.54	199,420,430.81
7045	TRANSPORT	37,198,146,715.12	19,353,890,429.27	33,307,793,141.04
70451	ROAD TRANSPORT	34,443,123,383.94	19,353,890,429.27	24,967,420,664.33
70452	WATER TRANSPORT	313,734,543.08	-	1,996,561,791.99
70454	AIR TRANSPORT	2,441,288,788.10	-	6,343,810,684.72
7046	COMMUNICATION	6,065,347,845.15	1,786,289,943.00	4,953,292,011.65
70461	COMMUNICATION	6,065,347,845.15	1,786,289,943.00	4,953,292,011.65
7048	R & D ECONOMIC AFFAIRS	59,107,141.86	-	13,391,393.39
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	59,107,141.86	-	13,391,393.39
705	ENVIRONMENTAL PROTECTION	4,955,133,438.24	124,742,248.89	7,682,930,559.08
7051	WASTE MANAGEMENT	1,073,476,620.20	121,162,248.89	1,302,748,117.99
70511	WASTE MANAGEMENT	1,073,476,620.20	121,162,248.89	1,302,748,117.99
7052	WASTE WATER MANAGEMENT	-	-	404,785,000.00
70521	WASTE WATER MANAGEMENT	-	-	404,785,000.00
7053	POLLUTION ABATEMENT	484,484,769.36	-	1,091,500,000.00
70531	POLLUTION ABATEMENT	484,484,769.36	-	1,091,500,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,397,172,048.68	3,580,000.00	4,883,897,441.09
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,397,172,048.68	3,580,000.00	4,883,897,441.09
706	HOUSING AND COMMUNITY AMMENITIES	42,584,317,895.01	13,241,469,652.64	58,828,517,811.23
7061	HOUSING DEVELOPMENT	28,105,865,050.83	10,714,599,560.00	39,740,158,350.17
70611	HOUSING DEVELOPMENT	28,105,865,050.83	10,714,599,560.00	39,740,158,350.17
7062	COMMUNITY DEVELOPMENT	3,781,428,174.46	740,347,922.04	3,549,492,899.50
70621	COMMUNITY DEVELOPMENT	3,781,428,174.46	740,347,922.04	3,549,492,899.50
7063	WATER SUPPLY	10,641,793,406.01	1,786,522,170.60	15,268,866,561.56
70631	WATER SUPPLY	10,641,793,406.01	1,786,522,170.60	15,268,866,561.56
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	55,231,263.71	-	270,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	55,231,263.71	-	270,000,000.00
707	HEALTH	41,406,751,447.16	14,471,121,053.18	46,607,848,132.20

7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	29,069,086.16	-	-
70711	PHARMACEUTICAL PRODUCTS	29,069,086.16	-	-
7072	OUTPATIENT SERVICES	98,641,099.04	-	98,641,099.04
70722	SPECIALIZED MEDICAL SERVICES	98,641,099.04	-	98,641,099.04
7073	HOSPITAL SERVICES	16,492,213,240.70	6,823,015,796.51	24,321,664,468.09
70731	GENERAL HOSPITAL SERVICES	16,492,213,240.70	6,823,015,796.51	24,321,664,468.09
7074	PUBLIC HEALTH SERVICES	5,010,061,594.35	2,890,939,937.43	5,795,712,872.50
70741	PUBLIC HEALTH SERVICES	5,010,061,594.35	2,890,939,937.43	5,795,712,872.50
7076	HEALTH N.E.C.	19,776,766,426.90	4,757,165,319.24	16,391,829,692.57
70761	HEALTH N.E.C.	19,776,766,426.90	4,757,165,319.24	16,391,829,692.57
708	RECREATION, CULTURE AND RELIGION	12,434,038,430.51	2,907,953,623.12	10,358,766,247.47
7081	RECREATIONAL AND SPORTING SERVICES	7,393,927,001.35	1,644,997,651.66	5,364,313,531.78
70811	RECREATIONAL AND SPORTING SERVICES	7,393,927,001.35	1,644,997,651.66	5,364,313,531.78
7082	CULTURAL SERVICES	422,403,447.07	90,002,820.89	422,403,447.07
70821	CULTURAL SERVICES	422,403,447.07	90,002,820.89	422,403,447.07
7083	BROADCASTING AND PUBLISHING SERVICES	4,407,280,179.56	1,132,562,340.34	4,499,203,594.24
70831	BROADCASTING AND PUBLISHING SERVICES	4,407,280,179.56	1,132,562,340.34	4,499,203,594.24
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	158,474,973.28	7,516,388.45	31,847,856.96
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	158,474,973.28	7,516,388.45	31,847,856.96
7085	R & D RECREATION, CULTURE AND RELIGION	51,952,829.25	32,874,421.78	40,997,817.42
70851	R & D RECREATION, CULTURE AND RELIGION	51,952,829.25	32,874,421.78	40,997,817.42
709	EDUCATION	94,645,020,784.43	52,567,339,783.10	161,132,180,389.31
7091	PRE-PRIMARY AND PRIMARY EDUCATION	23,030,118,666.93	28,869,452,224.58	71,452,135,202.39
70912	PRIMARY EDUCATION	23,030,118,666.93	28,869,452,224.58	71,452,135,202.39
7092	SECONDARY EDUCATION	12,494,100,491.50	7,304,232,421.46	11,660,239,978.85
70922	UPPER-SECONDARY EDUCATION	12,494,100,491.50	7,304,232,421.46	11,660,239,978.85
7094	TERTIARY EDUCATION	42,976,879,039.76	13,084,313,239.05	67,892,346,576.88
70941	FIRST STAGE OF TERTIARY EDUCATION	37,974,816,675.75	10,644,734,146.52	60,805,167,803.01
70942	SECOND STAGE OF TERTIARY EDUCATION	5,002,062,364.01	2,439,579,092.53	7,087,178,773.87
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,838,748,654.88	250,700,454.88	1,829,826,284.17
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,838,748,654.88	250,700,454.88	1,829,826,284.17
7096	SUBSIDIARY SERVICES TO EDUCATION	14,268,705,272.00	3,038,571,025.86	8,267,737,703.04
70961	SUBSIDIARY SERVICES TO EDUCATION	14,268,705,272.00	3,038,571,025.86	8,267,737,703.04
7097	R & D EDUCATION	36,468,659.37	20,070,417.27	29,894,643.99

70971	R & D EDUCATION	36,468,659.37	20,070,417.27	29,894,643.99
710	SOCIAL PROTECTION	29,918,194,268.84	14,148,553,971.41	21,446,261,444.59
7101	SICKNESS AND DISABILITY	-	-	8,350,000.00
71012	DISABILITY	-	-	8,350,000.00
7102	OLD AGE	14,786,064,556.22	9,763,761,358.29	9,939,743,625.77
71021	OLD AGE	14,786,064,556.22	9,763,761,358.29	9,939,743,625.77
7103	SURVIVORS	81,424,644.89	25,915,238.26	165,394,645.00
71031	SURVIVORS	81,424,644.89	25,915,238.26	165,394,645.00
7104	FAMILY AND CHILDREN	2,182,278,494.04	416,037,197.76	1,822,496,233.15
71041	FAMILY AND CHILDREN	2,182,278,494.04	416,037,197.76	1,822,496,233.15
7105	UNEMPLOYMENT	6,192,323.86	1,447,290.00	3,156,621.11
71051	UNEMPLOYMENT	6,192,323.86	1,447,290.00	3,156,621.11
7108	R & D SOCIAL PROTECTION	-	-	193,800,000.00
71081	R & D SOCIAL PROTECTION	-	-	193,800,000.00
7109	SOCIAL PROTECTION N.E.C.	12,862,234,249.82	3,941,392,887.10	9,313,320,319.55
71091	SOCIAL PROTECTION N.E.C.	12,862,234,249.82	3,941,392,887.10	9,313,320,319.55

2026 Executive Budget Proposal - Total Expenditure by Location

Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
107	Benue State	550,112,988,930.45	226,948,014,193.59	605,506,764,066.16
1071	Zone A - BENUE NORTH EAST	18,291,522,602.34	5,282,843,450.21	35,576,714,083.91
10710900	KATSINA-ALA	4,089,377,666.43	1,861,389,461.25	6,187,648,304.37
10711000	KONSHISHA	83,144,875.00	118,924,312.27	1,399,988,448.95
10711100	KWANDE	4,472,484,623.53	2,362,903,606.05	2,857,616,843.80
10711200	LOGO	765,493,224.17	117,150,207.59	259,565,116.97
10712100	UKUM	993,791,641.05	25,844,929.42	1,851,780,701.67
10712200	USHONGO	60,546,683.22	13,351,683.70	50,535,893.75
10712300	VANDEIKYA	7,826,683,888.94	783,279,249.93	22,969,578,774.41
1072	ZONE B - BENUE NORTH WEST	189,967,283,441.98	72,082,674,021.10	212,556,832,586.85
10720400	BURUKU	853,493,514.10	125,563,269.93	854,703,493.38
10720500	GBOKO	4,715,969,016.41	1,402,838,508.00	9,256,037,322.31
10720600	GUMA	323,679,937.29	107,201,797.31	2,392,260,873.53
10720700	GWER EAST	464,073,160.52	102,029,546.84	717,752,485.17
10720800	GWER WEST	350,976,320.43	203,246,158.90	1,092,881,339.64
10721300	MAKURDI	183,179,654,894.69	70,119,382,632.34	197,509,963,615.94
10722000	TARKA	79,436,598.54	22,412,107.78	733,233,456.89
1073	ZONE C - BENUE SOUTH	8,565,779,312.74	3,267,705,541.97	13,358,179,391.69
10730100	ADO	549,874,156.15	48,327,199.89	1,142,950,668.49
10730200	AGATU	769,945,799.74	25,146,362.51	614,145,022.71
10730300	APA	79,602,322.37	-	321,962,547.77
10731400	OBI	78,300,027.31	52,519,158.42	1,135,806,095.11
10731500	OGBADIBO	427,020,542.47	93,655,225.14	1,347,772,418.94
10731600	OJU	3,075,037,448.52	1,585,002,181.27	3,802,691,888.16
10731700	OHIMINI	78,300,027.31	-	20,660,252.71
10731800	OKPOKWU	3,156,591,434.95	1,330,977,441.07	3,355,761,275.52
10731900	OTUKPO	351,107,553.92	132,077,973.67	1,616,429,222.28
1074	OTHERS	333,288,403,573.39	146,314,791,180.31	344,015,038,003.70
10742400	STATE WIDE	329,398,000,027.06	146,307,284,940.77	335,727,854,113.06
10742500	OUTSIDE STATE	3,890,403,546.32	7,506,239.54	8,287,183,890.64

2026 Executive Budget Proposal - Total Expenditure by Programme (Sector, Objective and Programme)				
Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	Total Expenditure	550,112,988,930.45	226,948,014,193.59	605,506,764,066.16
01	Agriculture	26,841,598,235.19	3,391,937,063.30	22,563,186,523.76
0101	Effective governance of the Agriculture Sector	3,014,164,356.62	941,032,933.75	3,210,787,217.63
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	48,874,823.53	-	48,874,823.53
010102	Agriculture sector coordination mechanisms	2,965,289,533.09	941,032,933.75	3,161,912,394.10
0102	Development of the livestock value chain	497,485,378.66	-	1,304,932,869.19
010201	Ruminant (cattle, sheep & goats) production and marketing	61,563,185.35	-	31,563,185.35
010203	Poultry, pig, and micro livestock production	163,545,675.73	-	619,226,180.83
010204	Dairy development	10,222,919.32	-	115,000,000.00
010205	Animal health and livestock diseases management	234,650,508.34	-	137,453,173.92
010206	Livestock feeds development	27,503,089.92	-	401,690,329.09
0103	Enhancement of food production and productivity	17,649,217,481.39	2,191,045,595.43	9,939,225,260.55
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	2,044,064,678.08	93,235,929.51	1,694,035,860.34
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	174,265,953.55	-	366,413,494.72
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	15,430,886,849.76	2,097,809,665.92	7,878,775,905.49
0104	Reduction of post-harvest losses	1,261,985,942.73	92,193,344.56	2,313,468,383.60
010401	Modern technology for post-harvest storage and value addition	345,534,537.51	-	591,356,557.35
010402	Buffer stocking and commodity warehousing	450,570,835.50	1,724,629.45	349,539,999.98
010403	Market linkage	417,432,092.78	90,468,715.11	606,030,164.10
010404	Agricultural produce and quality control	48,448,476.94	-	766,541,662.17
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	79,843,089.99	-	228,350,000.00
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	79,843,089.99	-	228,350,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	15,600,409.57	-	860,065,451.13
010601	Forest regeneration and conservation	15,600,409.57	-	15,600,409.57

010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	-	-	844,465,041.56
0107	Promotion of enabling environment for increased agricultural development	4,323,301,576.23	167,665,189.56	4,706,357,341.66
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	3,832,742,103.27	167,665,189.56	4,248,996,405.63
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	307,360,936.04	-	307,360,936.03
010704	Adaptive research, unified and all-inclusive extension services delivery	183,198,536.92	-	150,000,000.00
02	Societal Re-orientation	6,431,432,141.56	3,955,666,226.56	9,061,542,559.24
0210	Societal Re-orientation - General	6,431,432,141.56	3,955,666,226.56	9,061,542,559.24
021001	Societal Re-orientation - General	6,431,432,141.56	3,955,666,226.56	9,061,542,559.24
03	Poverty Alleviation	12,723,989,867.39	4,062,368,100.04	5,538,835,923.28
0310	Poverty Alleviation - General	12,723,989,867.39	4,062,368,100.04	5,538,835,923.28
031001	Poverty Alleviation - General	12,723,989,867.39	4,062,368,100.04	5,538,835,923.28
04	Health	37,177,014,828.44	14,362,198,630.44	36,652,256,887.03
0401	Effective governance of the health system	17,425,677,565.68	9,649,678,268.91	21,992,569,829.02
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	12,100,666,583.03	6,891,745,898.89	16,922,127,018.43
040102	Human and institutional capacity performance management	-	-	257,200,423.97
040103	Health sector coordination mechanisms	5,325,010,982.65	2,757,932,370.02	4,813,242,386.62
0402	Community engagement and participation in health	74,126,169.71	-	120,881,564.37
040201	Community interventions	74,126,169.71	-	120,881,564.37
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,245,875,741.67	76,760,519.30	4,203,751,421.28
040301	Reproductive, maternal and neonatal health	886,975,966.92	43,275,063.65	1,520,491,197.56
040302	Child health	96,896,953.87	-	650,000,000.00
040303	Adolescent health	96,896,953.87	-	300,000,000.00
040304	Communicable diseases	714,339,320.12	799,455.65	1,169,876,961.17
040305	Non-communicable diseases	-	-	300,000,000.00
040306	Nutrition	227,707,841.60	-	25,028,861.32
040307	Emergency services	223,058,705.28	32,686,000.00	238,354,401.23
0405	Provision of adequate and modern health infrastructure for health services delivery	6,625,147,455.99	557,711,257.67	7,152,750,247.64
040501	Functional health facilities	6,014,909,819.89	557,711,257.67	6,733,203,473.16

040502	Planned Preventive Maintenance (PPM)	513,553,855.53	-	322,862,993.91
040503	Facility electrification, water and sanitation	96,683,780.57	-	96,683,780.57
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	10,196,207,812.41	4,000,000,000.00	2,658,069,640.09
040601	Sustainable drug supply	10,196,207,812.41	4,000,000,000.00	2,658,069,640.09
0407	Evidence generation and utilisation	561,531,606.04	78,048,584.56	424,234,184.63
040703	Research and development (Institutional Review Board, Clinical Trials)	483,814,068.57	50,000,000.00	383,982,261.59
040704	Monitoring and Evaluation (M&E)	77,717,537.47	28,048,584.56	40,251,923.04
0409	Provision of universal health coverage and financial risk protection for citizens	48,448,476.94	-	100,000,000.00
040901	Mobilising equity contributions and vulnerable group funds	48,448,476.94	-	100,000,000.00
05	Education	84,172,036,913.35	52,488,235,364.99	147,633,603,202.26
0501	Effective governance of the education system	35,046,503,319.44	41,179,576,727.24	86,335,661,985.81
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	31,418,417,869.67	40,807,326,479.27	79,735,642,609.04
050102	Human and institutional capacity performance management	68,317,197.39	-	1,056,293,324.69
050103	Education sector coordination mechanisms	3,559,768,252.38	372,250,247.97	5,543,726,052.08
0502	Increase in access, retention, and completion rate at all levels	56,832,173.39	6,865,432.66	397,991,769.86
050201	Early Childhood Care, Development and Education (ECCDE)	-	-	9,800,000.00
050202	Advocacy and sensitization	1,157,918.60	-	1,157,918.60
050203	School feeding	101,176.49	-	150,500,000.00
050204	School-based health	30,224,717.98	6,865,432.66	216,533,851.26
050206	Tertiary institutions' new courses accreditation	25,348,360.31	-	20,000,000.00
0503	Equity and inclusiveness in the provision of educational services	444,474,247.92	252,147,744.88	267,108,386.97
050304	Second chance education	444,474,247.92	252,147,744.88	267,108,386.97
0504	Improved quality of teaching and learning outcomes	6,171,728,865.71	2,550,401,678.27	7,898,932,989.54
050402	Instructional and learning materials	1,558,318,730.05	47,871,050.78	557,789,960.05
050405	Teachers' recruitment and deployment	3,361,675,585.38	2,339,047,576.50	7,313,142,529.49
050406	School examination and MLA	1,251,734,550.28	163,483,050.99	28,000,500.00
0505	Adequate infrastructure at all levels	30,278,660,264.23	6,515,070,998.96	37,573,249,476.39
050501	Schools' infrastructure construction and rehabilitation	21,579,439,672.60	4,761,470,660.68	23,847,253,172.51
050502	Furnishing	6,274,560,122.31	1,100,639,360.33	7,994,359,112.93
050503	Libraries and laboratories	1,527,077,781.95	37,520,981.08	1,597,862,259.31

050504	Water, sanitation and hygiene	550,266,440.77	599,217,120.48	2,851,817,422.88
050505	School safety	347,316,246.60	16,222,876.39	1,281,957,508.77
0506	Improved education information management system (EIMS)	10,773,371,311.84	1,982,172,782.98	13,447,858,051.20
050601	ICT equipment, software and expertise	6,654,819,697.90	108,429,017.86	4,737,117,463.60
050602	Research and development	4,118,551,613.94	1,873,743,765.12	8,710,740,587.60
0510	Education Sector Expenditures Not Elsewhere Classified	1,400,466,730.82	2,000,000.00	1,712,800,542.49
051001	Education Not Elsewhere Classified	1,400,466,730.82	2,000,000.00	1,712,800,542.49
06	Housing and Urban Development	56,156,589,371.20	19,247,373,886.46	46,859,524,401.93
0610	Housing and Urban Development - General	56,156,589,371.20	19,247,373,886.46	46,859,524,401.93
061001	Housing and Urban Development - General	56,156,589,371.20	19,247,373,886.46	46,859,524,401.93
07	Gender	388,842,950.80	54,508,962.58	361,042,971.70
0710	Gender - General	388,842,950.80	54,508,962.58	361,042,971.70
071001	Gender - General	388,842,950.80	54,508,962.58	361,042,971.70
08	Youth	7,455,904,795.11	1,644,997,651.66	5,734,884,821.16
0810	Youth - General	7,455,904,795.11	1,644,997,651.66	5,734,884,821.16
081001	Youth - General	7,455,904,795.11	1,644,997,651.66	5,734,884,821.16
09	Environmental Improvement	1,243,648,957.59	150,872,653.88	3,999,925,733.54
0910	Environmental Improvement - General	1,243,648,957.59	150,872,653.88	3,999,925,733.54
091001	Environmental Improvement - General	1,243,648,957.59	150,872,653.88	3,999,925,733.54
10	Water Resources and Rural Development	10,612,128,662.67	2,014,066,281.55	13,899,232,418.28
1010	Water Resources and Rural Deve - General	10,612,128,662.67	2,014,066,281.55	13,899,232,418.28
101001	Water Resources and Rural Deve - General	10,612,128,662.67	2,014,066,281.55	13,899,232,418.28
11	Information Communication and Technology	15,383,938,791.13	3,107,988,985.43	18,231,613,238.55
1110	Information Communication and Technology - General	15,383,938,791.13	3,107,988,985.43	18,231,613,238.55
111001	Information Communication and Technology - General	15,383,938,791.13	3,107,988,985.43	18,231,613,238.55
13	Reform of Government and Governance	243,999,319,774.27	103,038,022,273.03	229,533,629,614.16
1310	Reform of Government and Governance - General	243,999,319,774.27	103,038,022,273.03	229,533,629,614.16
131001	Reform of Government and Governance - General	243,999,319,774.27	103,038,022,273.03	229,533,629,614.16
14	Power	6,762,658,439.49	63,137,684.40	14,039,487,907.82
1410	Power - General	6,762,658,439.49	63,137,684.40	14,039,487,907.82
141001	Power - General	6,762,658,439.49	63,137,684.40	14,039,487,907.82
16	Water Ways	164,200,000.00	-	3,095,483,224.00
1610	Water Ways - General	164,200,000.00	-	3,095,483,224.00
161001	Water Ways - General	164,200,000.00	-	3,095,483,224.00

17	Road	34,377,512,428.15	19,353,810,429.27	39,206,696,004.30
1710	Road - General	34,377,512,428.15	19,353,810,429.27	39,206,696,004.30
171001	Road - General	34,377,512,428.15	19,353,810,429.27	39,206,696,004.30
18	Airways	2,441,288,788.10	-	6,343,810,684.72
1810	Airways - General	2,441,288,788.10	-	6,343,810,684.72
181001	Airways - General	2,441,288,788.10	-	6,343,810,684.72
20	CLIMATE CHANGE	3,780,883,986.01	12,830,000.00	2,752,007,950.44
2010	CLIMATE CHANGE - General	3,780,883,986.01	12,830,000.00	2,752,007,950.44
201001	CLIMATE CHANGE - General	3,780,883,986.01	12,830,000.00	2,752,007,950.44

2026 Executive Budget Proposal - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)				
Code	Location	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
	Total Capital Health Sector Expenditure	20,550,569,613.14	4,712,439,405.88	16,068,155,095.35
04	Health	20,550,569,613.14	4,712,439,405.88	16,068,155,095.35
0401	Effective governance of the health system	922,004,666.81	718,500.00	1,470,921,149.81
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews	-	-	100,000,000.00
04010100000002	Secondary Health Care	-	-	100,000,000.00
040102	Human and institutional capacity performance management	-	-	257,200,423.97
04010200000002	Secondary Health Care	-	-	56,805,625.76
04010200000004	Other/Multiple Level of Health Care	-	-	200,394,798.21
040103	Health sector coordination mechanisms	922,004,666.81	718,500.00	1,113,720,725.84
04010300000001	Primary Health Care	37,789,812.01	718,500.00	8,720,725.84
04010300000002	Secondary Health Care	19,379,390.77	-	155,000,000.00
04010300000003	Tertiary Health Care	864,835,464.04	-	950,000,000.00
0402	Community engagement and participation in health	74,126,169.71	-	120,881,564.37
040201	Community interventions	74,126,169.71	-	120,881,564.37
04020100000001	Primary Health Care	8,236,241.08	-	-
04020100000002	Secondary Health Care	65,889,928.63	-	65,889,928.63
04020100000004	Other/Multiple Level of Health Care	-	-	54,991,635.74
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,123,103,425.23	75,961,063.65	4,141,298,308.80
040301	Reproductive, maternal and neonatal health	886,975,966.92	43,275,063.65	1,520,491,197.56
04030100000001	Primary Health Care	217,418,015.66	-	217,418,015.66
04030100000002	Secondary Health Care	611,419,778.94	-	232,073,181.90
04030100000003	Tertiary Health Care	58,138,172.32	43,275,063.65	1,071,000,000.00
040302	Child health	96,896,953.87	-	650,000,000.00
04030200000002	Secondary Health Care	96,896,953.87	-	-
04030200000004	Other/Multiple Level of Health Care	-	-	650,000,000.00
040303	Adolescent health	96,896,953.87	-	300,000,000.00
04030300000002	Secondary Health Care	96,896,953.87	-	300,000,000.00
040304	Communicable diseases	591,567,003.69	-	1,107,423,848.70

04030400000002	Secondary Health Care	514,049,440.59	-	1,073,358,578.97
04030400000004	Other/Multiple Level of Health Care	77,517,563.10	-	34,065,269.73
040305	Non-communicable diseases	-	-	300,000,000.00
04030500000002	Secondary Health Care	-	-	300,000,000.00
040306	Nutrition	227,707,841.60	-	25,028,861.32
04030600000002	Secondary Health Care	227,707,841.60	-	-
04030600000004	Other/Multiple Level of Health Care	-	-	25,028,861.32
040307	Emergency services	223,058,705.28	32,686,000.00	238,354,401.23
04030700000002	Secondary Health Care	221,756,410.22	32,686,000.00	187,052,106.17
04030700000003	Tertiary Health Care	1,302,295.06	-	51,302,295.06
0405	Provision of adequate and modern health infrastructure for health services delivery	6,625,147,455.99	557,711,257.67	7,152,750,247.64
040501	Functional health facilities	6,014,909,819.89	557,711,257.67	6,733,203,473.16
04050100000001	Primary Health Care	9,689,695.39	-	1,325,791,636.21
04050100000002	Secondary Health Care	1,444,964,142.27	-	583,815,865.11
04050100000003	Tertiary Health Care	4,560,255,982.23	557,711,257.67	4,823,595,971.84
040502	Planned Preventive Maintenance (PPM)	513,553,855.53	-	322,862,993.91
04050200000002	Secondary Health Care	513,553,855.53	-	322,862,993.91
040503	Facility electrification, water and sanitation	96,683,780.57	-	96,683,780.57
04050300000002	Secondary Health Care	96,683,780.57	-	96,683,780.57
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	10,196,207,812.41	4,000,000,000.00	2,658,069,640.09
040601	Sustainable drug supply	10,196,207,812.41	4,000,000,000.00	2,658,069,640.09
04060100000001	Primary Health Care	29,069,086.16	-	-
04060100000002	Secondary Health Care	10,167,138,726.25	4,000,000,000.00	2,658,069,640.09
0407	Evidence generation and utilisation	561,531,606.04	78,048,584.56	424,234,184.63
040703	Research and development (Institutional Review Board, Clinical Trials)	483,814,068.57	50,000,000.00	383,982,261.59
04070300000002	Secondary Health Care	368,208,424.71	-	339,139,338.55
04070300000004	Other/Multiple Level of Health Care	115,605,643.86	50,000,000.00	44,842,923.04
040704	Monitoring and Evaluation (M&E)	77,717,537.47	28,048,584.56	40,251,923.04
04070400000002	Secondary Health Care	17,441,450.69	-	10,000,000.00
04070400000004	Other/Multiple Level of Health Care	60,276,086.78	28,048,584.56	30,251,923.04
0409	Provision of universal health coverage and financial risk protection for citizens	48,448,476.94	-	100,000,000.00

040901	Mobilising equity contributions and vulnerable group funds	48,448,476.94	-	100,000,000.00
04090100000002	Secondary Health Care	48,448,476.94	-	100,000,000.00

MDA:	011100100100 - Governor's Office			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>6,832,827,930.49</u>	<u>3,967,156,784.65</u>	<u>7,746,007,050.49</u>
21	PERSONNEL COST	<u>323,919,532.42</u>	<u>202,336,287.81</u>	<u>337,925,550.00</u>
2101	SALARY	<u>273,919,532.42</u>	<u>202,336,287.81</u>	<u>287,925,550.00</u>
210101	SALARIES AND WAGES	<u>273,919,532.42</u>	<u>202,336,287.81</u>	<u>287,925,550.00</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	273,919,532.42	202,336,287.81	287,925,550.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>50,000,000.00</u>	-	<u>50,000,000.00</u>
210201	ALLOWANCES	<u>50,000,000.00</u>	-	<u>50,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	50,000,000.00	-	50,000,000.00
22	OTHER RECURRENT COSTS	<u>5,703,495,816.36</u>	<u>3,678,701,293.69</u>	<u>4,963,424,904.52</u>
2202	OVERHEAD COST	<u>3,628,180,693.40</u>	<u>2,350,441,648.69</u>	<u>2,888,109,774.52</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>277,609,772.84</u>	<u>218,799,450.00</u>	<u>299,609,800.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	2,484,550.00	6,844,850.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	272,764,925.15	216,314,900.00	292,764,950.00
220202	UTILITIES - GENERAL	<u>224,161,413.09</u>	<u>113,782,130.00</u>	<u>224,161,413.09</u>
22020201	ELECTRICITY CHARGES	174,414,516.97	90,500,000.00	174,414,516.97
22020203	INTERNET ACCESS CHARGES	4,844,847.69	50,000.00	4,844,847.69
22020204	SATELLITE BROADCASTING ACCESS CHARGES	42,634,659.70	22,045,430.00	42,634,659.70
22020206	SEWERAGE CHARGES	2,267,388.72	1,186,700.00	2,267,388.72
220203	MATERIALS & SUPPLIES - GENERAL	<u>670,582,515.90</u>	<u>436,606,530.05</u>	<u>680,534,341.90</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	29,760,234.00	25,712,054.50	35,712,060.00
22020303	NEWSPAPERS	4,534,777.44	2,443,633.33	4,534,777.44
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,620,023.32	740,000.00	5,620,023.32
22020306	PRINTING OF SECURITY DOCUMENTS	1,695,696.69	224,950.00	1,695,696.69
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	8,000,000.00	14,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	10,000,000.00	20,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	598,971,784.44	389,485,892.22	598,971,784.44
220204	MAINTENANCE SERVICES - GENERAL	<u>450,987,976.90</u>	<u>65,406,090.00</u>	<u>450,987,976.90</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	248,637,583.64	31,316,310.00	248,637,583.64
22020402	MAINTENANCE OF OFFICE FURNITURE	5,426,229.42	2,674,500.00	5,426,229.42

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	72,672,715.40	5,226,720.00	72,672,715.40
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	35,348,008.77	8,557,205.00	35,348,008.77
22020405	MAINTENANCE OF PLANTS/GENERATORS	55,154,230.63	1,777,500.00	55,154,230.63
22020406	OTHER MAINTENANCE SERVICES	31,297,716.10	15,066,505.00	31,297,716.10
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,451,492.93	787,350.00	2,451,492.93
220205	TRAINING - GENERAL	2,370,874.67	-	2,370,874.67
22020501	LOCAL TRAINING	2,370,874.67	-	2,370,874.67
220206	OTHER SERVICES - GENERAL	25,542,037.04	11,350,161.25	25,542,037.04
22020601	SECURITY SERVICES	4,844,847.69	1,200,161.25	4,844,847.69
22020605	CLEANING & FUMIGATION SERVICES	20,697,189.35	10,150,000.00	20,697,189.35
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,713,114.71	-	2,713,114.71
22020701	FINANCIAL CONSULTING	2,713,114.71	-	2,713,114.71
220208	FUEL & LUBRICANTS - GENERAL	545,608,254.16	347,168,733.03	545,608,254.16
22020801	MOTOR VEHICLE FUEL COST	329,449,643.16	233,952,662.53	329,449,643.16
22020803	PLANT / GENERATOR FUEL COST	201,809,011.00	104,496,015.50	201,809,011.00
22020806	COOKING GAS/FUEL COST	14,349,600.00	8,720,055.00	14,349,600.00
220209	FINANCIAL CHARGES - GENERAL	775,175.63	95,017.84	775,175.63
22020901	BANK CHARGES (OTHER THAN INTEREST)	775,175.63	95,017.84	775,175.63
220210	MISCELLANEOUS EXPENSES GENERAL	1,427,829,558.46	1,157,233,536.52	655,806,786.42
22021001	REFRESHMENT & MEALS	132,748,826.80	37,618,325.00	132,748,826.80
22021003	PUBLICITY & ADVERTISEMENTS	1,122,022,772.04	1,023,714,211.53	350,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,488,290.34	312,000.00	3,488,290.34
22021007	WELFARE PACKAGES	145,345,430.81	95,588,999.99	145,345,430.81
22021009	SPORTING ACTIVITIES	24,224,238.47	-	24,224,238.47
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,075,315,122.96	1,328,259,645.00	2,075,315,130.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,075,315,122.96	1,328,259,645.00	2,075,315,130.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,075,315,122.96	1,328,259,645.00	2,075,315,130.00
23	CAPITAL EXPENDITURE	805,412,581.71	86,119,203.15	2,444,656,595.97
2301	FIXED ASSETS PURCHASED	805,412,581.71	86,119,203.15	744,656,595.97
230101	PURCHASE OF FIXED ASSETS - GENERAL	805,412,581.71	86,119,203.15	744,656,595.97
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	220,440,570.06	82,642,703.15	109,930,386.00
23010113	PURCHASE OF COMPUTERS	21,317,329.85	3,476,500.00	-

23010115	PURCHASE OF PHOTOCOPYING MACHINES	15,503,512.62	-	-
23010119	PURCHASE OF POWER GENERATING SET	92,052,106.18	-	92,052,110.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	218,018,146.21	-	117,593,149.97
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	238,080,916.79	-	425,080,950.00
2302	CONSTRUCTION / PROVISION	-	-	1,700,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	1,700,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	1,700,000,000.00

MDA:	011100100200 - Deputy Governor's Office			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>586,871,551.44</u>	<u>58,135,643.70</u>	<u>302,721,960.87</u>
21	PERSONNEL COST	<u>18,096,897.09</u>	<u>11,123,809.70</u>	<u>16,245,611.24</u>
2101	SALARY	<u>18,096,897.09</u>	<u>11,123,809.70</u>	<u>16,245,611.24</u>
210101	SALARIES AND WAGES	<u>18,096,897.09</u>	<u>11,123,809.70</u>	<u>16,245,611.24</u>
21010101	SALARY	18,096,897.09	11,123,809.70	16,245,611.24
22	OTHER RECURRENT COSTS	<u>518,853,343.72</u>	<u>47,011,834.00</u>	<u>264,538,316.63</u>
2202	OVERHEAD COST	<u>518,853,343.72</u>	<u>47,011,834.00</u>	<u>264,538,316.63</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>107,955,970.06</u>	<u>368,000.00</u>	<u>71,612,000.52</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,550,351.26	-	1,325,351.26
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	106,405,618.80	368,000.00	70,286,649.26
220202	UTILITIES - GENERAL	<u>26,692,037.04</u>	<u>3,993,500.00</u>	<u>13,750,979.51</u>
22020201	ELECTRICITY CHARGES	17,441,451.70	2,220,000.00	9,441,551.70
22020202	TELEPHONE CHARGES	4,844,847.69	1,190,000.00	2,224,847.69
22020203	INTERNET ACCESS CHARGES	1,937,939.08	8,500.00	1,001,812.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,150,000.00	575,000.00	464,969.54
22020205	WATER RATES	387,587.82	-	187,587.82
22020206	SEWERAGE CHARGES	387,587.82	-	187,587.82
22020207	LEASED COMMUNICATION LINES(S)	542,622.94	-	242,622.94
220203	MATERIALS & SUPPLIES - GENERAL	<u>36,771,618.82</u>	<u>4,661,600.00</u>	<u>18,691,618.81</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,534,543.08	1,286,600.00	7,534,543.08
22020303	NEWSPAPERS	620,140.50	75,000.00	220,140.50
22020304	MAGAZINES & PERIODICALS	232,552.69	-	152,552.69
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,085,245.88	300,000.00	785,245.88
22020309	UNIFORMS & OTHER CLOTHING	919,745.89	-	619,745.89
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	19,379,390.77	3,000,000.00	9,379,390.77
220204	MAINTENANCE SERVICES - GENERAL	<u>109,241,625.80</u>	<u>8,374,300.00</u>	<u>55,271,625.80</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	76,548,593.56	7,647,500.00	40,748,593.56
22020402	MAINTENANCE OF OFFICE FURNITURE	1,492,213.09	-	792,213.09
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,751,756.31	-	3,751,756.31

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,744,145.17	445,200.00	944,145.17
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,534,543.08	-	6,534,543.08
22020406	OTHER MAINTENANCE SERVICES	4,263,465.97	266,000.00	1,263,465.97
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,906,908.62	15,600.00	1,236,908.62
220205	TRAINING - GENERAL	3,875,878.15	-	1,875,878.15
22020501	LOCAL TRAINING	3,875,878.15	-	1,875,878.15
220206	OTHER SERVICES - GENERAL	18,894,906.00	72,500.00	7,894,906.00
22020601	SECURITY SERVICES	6,298,302.00	10,000.00	3,298,302.00
22020605	CLEANING & FUMIGATION SERVICES	12,596,604.00	62,500.00	4,596,604.00
220208	FUEL & LUBRICANTS - GENERAL	92,633,487.90	11,514,600.00	43,653,487.89
22020801	MOTOR VEHICLE FUEL COST	67,827,867.71	6,414,600.00	28,827,867.71
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,550,351.26	-	1,550,351.26
22020803	PLANT / GENERATOR FUEL COST	19,379,390.77	5,100,000.00	9,399,390.77
22020806	COOKING GAS/FUEL COST	3,875,878.15	-	3,875,878.15
220209	FINANCIAL CHARGES - GENERAL	232,552.69	6,834.00	232,552.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	232,552.69	6,834.00	232,552.69
220210	MISCELLANEOUS EXPENSES GENERAL	122,555,267.26	18,020,500.00	51,555,267.26
22021001	REFRESHMENT & MEALS	48,448,476.94	15,559,000.00	20,448,476.94
22021002	HONORARIUM & SITTING ALLOWANCE	6,782,786.77	140,000.00	3,782,786.77
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	-	968,969.54
22021004	MEDICAL EXPENSES-LOCAL	12,596,604.00	-	6,596,604.00
22021006	POSTAGES & COURIER SERVICES	232,552.69	-	232,552.69
22021007	WELFARE PACKAGES	53,293,324.63	2,321,500.00	19,293,324.63
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	232,552.69	-	232,552.69
23	CAPITAL EXPENDITURE	49,921,310.63	-	21,938,033.00
2301	FIXED ASSETS PURCHASED	36,355,737.09	-	13,962,183.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	36,355,737.09	-	13,962,183.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,919,364.60	-	9,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	27,436,372.49	-	4,962,183.00
2303	REHABILITATION / REPAIRS	13,565,573.54	-	7,975,850.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,565,573.54	-	7,975,850.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,565,573.54	-	7,975,850.00

MDA:	011110500100 - Office of the Chief of Staff			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	220,500,000.00	-	268,000,000.00
22	OTHER RECURRENT COSTS	173,000,000.00	-	173,000,000.00
2202	OVERHEAD COST	173,000,000.00	-	173,000,000.00
220201	TRAVEL & TRANSPORT - GENERAL	62,000,000.00	-	62,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	-	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	47,000,000.00	-	47,000,000.00
220202	UTILITIES - GENERAL	13,000,000.00	-	13,000,000.00
22020203	INTERNET ACCESS CHARGES	13,000,000.00	-	13,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	-	10,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	-	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00	-	13,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	-	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	-	5,000,000.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	-	15,000,000.00
22020601	SECURITY SERVICES	15,000,000.00	-	15,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000.00	-	14,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	-	10,000,000.00
22020703	LEGAL SERVICES	4,000,000.00	-	4,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	12,000,000.00	-	12,000,000.00
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	-	12,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,000,000.00	-	34,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	-	6,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	-	7,000,000.00
22021007	WELFARE PACKAGES	20,000,000.00	-	20,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,000,000.00	-	1,000,000.00
23	CAPITAL EXPENDITURE	47,500,000.00	-	95,000,000.00
2301	FIXED ASSETS PURCHASED	7,000,000.00	-	14,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,000,000.00	-	14,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	-	14,000,000.00

2302	CONSTRUCTION / PROVISION	<i>25,000,000.00</i>	-	<i>50,000,000.00</i>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,000,000.00	-	50,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	25,000,000.00	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	<i>15,500,000.00</i>	-	<i>31,000,000.00</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	15,500,000.00	-	31,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	-	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	6,500,000.00	-	13,000,000.00
23050103	MONITORING AND EVALUATION	4,000,000.00	-	8,000,000.00

MDA:	011100200100 - Principal Private Secretary			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>141,500,000.00</u>	<u>-</u>	<u>191,000,000.00</u>
22	OTHER RECURRENT COSTS	<u>92,000,000.00</u>	<u>-</u>	<u>92,000,000.00</u>
2202	OVERHEAD COST	<u>92,000,000.00</u>	<u>-</u>	<u>92,000,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>31,000,000.00</u>	<u>-</u>	<u>31,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	-	15,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,000,000.00	-	16,000,000.00
220202	UTILITIES - GENERAL	<u>13,000,000.00</u>	<u>-</u>	<u>13,000,000.00</u>
22020203	INTERNET ACCESS CHARGES	13,000,000.00	-	13,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>13,000,000.00</u>	<u>-</u>	<u>13,000,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	-	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>13,000,000.00</u>	<u>-</u>	<u>13,000,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	-	8,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	-	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>10,000,000.00</u>	<u>-</u>	<u>10,000,000.00</u>
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	-	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	<u>12,000,000.00</u>	<u>-</u>	<u>12,000,000.00</u>
22020801	MOTOR VEHICLE FUEL COST	12,000,000.00	-	12,000,000.00
23	CAPITAL EXPENDITURE	<u>49,500,000.00</u>	<u>-</u>	<u>99,000,000.00</u>
2301	FIXED ASSETS PURCHASED	<u>13,000,000.00</u>	<u>-</u>	<u>26,000,000.00</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>13,000,000.00</u>	<u>-</u>	<u>26,000,000.00</u>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	-	14,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	6,000,000.00	-	12,000,000.00
2302	CONSTRUCTION / PROVISION	<u>25,000,000.00</u>	<u>-</u>	<u>50,000,000.00</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>25,000,000.00</u>	<u>-</u>	<u>50,000,000.00</u>
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	25,000,000.00	-	50,000,000.00
2305	OTHER CAPITAL PROJECTS	<u>11,500,000.00</u>	<u>-</u>	<u>23,000,000.00</u>

230501	ACQUISITION OF NON TANGIBLE ASSETS	11,500,000.00	-	23,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	-	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	6,500,000.00	-	13,000,000.00

MDA:	011100500100 - Sustainable Development Goals (SDGs)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	622,042,044.08	600,134.00	540,524,436.86
22	OTHER RECURRENT COSTS	84,632,409.00	600,134.00	84,632,409.00
2202	OVERHEAD COST	84,632,409.00	600,134.00	84,632,409.00
220201	TRAVEL & TRANSPORT - GENERAL	2,131,732.99	-	2,131,732.99
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,162,763.45	-	1,162,763.45
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	-	968,969.54
220202	UTILITIES - GENERAL	1,206,367.08	-	1,206,367.08
22020201	ELECTRICITY CHARGES	508,709.01	-	508,709.01
22020202	TELEPHONE CHARGES	145,345.43	-	145,345.43
22020203	INTERNET ACCESS CHARGES	406,967.21	-	406,967.21
22020205	WATER RATES	145,345.43	-	145,345.43
220203	MATERIALS & SUPPLIES - GENERAL	726,727.15	263,500.00	726,727.15
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	581,381.72	263,500.00	581,381.72
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	-	145,345.43
220204	MAINTENANCE SERVICES - GENERAL	1,526,127.02	96,500.00	1,526,127.02
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	726,727.15	-	726,727.15
22020402	MAINTENANCE OF OFFICE FURNITURE	203,483.60	96,500.00	203,483.60
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	101,741.80	-	101,741.80
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	-	290,690.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	58,138.17	-	58,138.17
22020406	OTHER MAINTENANCE SERVICES	145,345.43	-	145,345.43
220205	TRAINING - GENERAL	354,642.85	-	354,642.85
22020501	LOCAL TRAINING	354,642.85	-	354,642.85
220206	OTHER SERVICES - GENERAL	668,588.98	150,000.00	668,588.98
22020601	SECURITY SERVICES	523,243.55	150,000.00	523,243.55
22020605	CLEANING & FUMIGATION SERVICES	145,345.43	-	145,345.43
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,813,817.23	-	75,813,817.23

22020704	ENGINEERING SERVICES	22,906,908.62	-	22,906,908.62
22020707	AGRICULTURAL CONSULTING	52,906,908.62	-	52,906,908.62
220208	FUEL & LUBRICANTS - GENERAL	455,415.68	50,000.00	455,415.68
22020801	MOTOR VEHICLE FUEL COST	48,448.48	40,000.00	48,448.48
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	203,483.60	-	203,483.60
22020803	PLANT / GENERATOR FUEL COST	203,483.60	10,000.00	203,483.60
220209	FINANCIAL CHARGES - GENERAL	276,156.32	134.00	276,156.32
22020901	BANK CHARGES (OTHER THAN INTEREST)	276,156.32	134.00	276,156.32
220210	MISCELLANEOUS EXPENSES GENERAL	1,472,833.70	40,000.00	1,472,833.70
22021001	REFRESHMENT & MEALS	145,345.43	-	145,345.43
22021002	HONORARIUM & SITTING ALLOWANCE	145,345.43	-	145,345.43
22021006	POSTAGES & COURIER SERVICES	19,379.39	-	19,379.39
22021007	WELFARE PACKAGES	581,381.72	40,000.00	581,381.72
22021021	SPECIAL DAYS/CELEBRATIONS	581,381.72	-	581,381.72
23	CAPITAL EXPENDITURE	537,409,635.08	-	455,892,027.86
2301	FIXED ASSETS PURCHASED	36,336,357.59	-	36,336,357.59
230101	PURCHASE OF FIXED ASSETS - GENERAL	36,336,357.59	-	36,336,357.59
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,174,180.05	-	10,174,180.05
23010119	PURCHASE OF POWER GENERATING SET	26,162,177.55	-	26,162,177.55
2302	CONSTRUCTION / PROVISION	501,073,277.49	-	419,555,670.27
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	501,073,277.49	-	419,555,670.27
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	72,072,584.85	-	52,072,584.85
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	217,418,015.66	-	217,418,015.66
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	72,072,584.85	-	70,554,977.63
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	139,510,092.14	-	79,510,092.14

MDA:	011100600100 - Benue State Commission for Peace and Reconciliation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>633,905,537.34</u>	<u>28,017,261.65</u>	<u>1,127,180,881.80</u>
22	OTHER RECURRENT COSTS	<u>377,980,482.51</u>	<u>28,017,261.65</u>	<u>168,714,033.33</u>
2202	OVERHEAD COST	<u>377,980,482.51</u>	<u>28,017,261.65</u>	<u>168,714,033.33</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>9,689,695.39</u>	<u>501,900.00</u>	<u>9,689,695.39</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	-	4,844,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	501,900.00	4,844,847.69
220202	UTILITIES - GENERAL	<u>12,160,567.71</u>	<u>20,000.00</u>	<u>5,894,118.53</u>
22020201	ELECTRICITY CHARGES	9,689,695.39	-	3,423,246.21
22020202	TELEPHONE CHARGES	968,969.54	20,000.00	968,969.54
22020203	INTERNET ACCESS CHARGES	968,969.54	-	968,969.54
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	-	484,484.77
22020205	WATER RATES	48,448.48	-	48,448.48
220203	MATERIALS & SUPPLIES - GENERAL	<u>40,062,045.58</u>	<u>265,000.00</u>	<u>19,062,045.58</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	25,000.00	4,844,847.69
22020302	BOOKS	930,210.76	120,000.00	930,210.76
22020303	NEWSPAPERS	33,913.93	-	33,913.93
22020304	MAGAZINES & PERIODICALS	339,139.34	-	339,139.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	678,278.68	120,000.00	678,278.68
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	-	678,278.68
22020308	FIELD & CAMPING MATERIALS SUPPLIES	9,689,695.39	-	3,689,695.39
22020309	UNIFORMS & OTHER CLOTHING	2,034,836.03	-	2,034,836.03
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	20,832,845.08	-	5,832,845.08
220204	MAINTENANCE SERVICES - GENERAL	<u>34,882,903.39</u>	<u>518,300.00</u>	<u>22,882,903.39</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	-	3,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	3,875,878.15	-	3,875,878.15
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,751,756.31	427,800.00	7,751,756.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,906,908.62	90,500.00	2,906,908.62
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,689,695.39	-	3,689,695.39

22020406	OTHER MAINTENANCE SERVICES	968,969.54	-	968,969.54
220205	TRAINING - GENERAL	38,758,781.55	-	10,758,781.55
22020501	LOCAL TRAINING	38,758,781.55	-	10,758,781.55
220206	OTHER SERVICES - GENERAL	2,737,939.08	15,000.00	2,737,939.08
22020601	SECURITY SERVICES	1,937,939.08	-	1,937,939.08
22020605	CLEANING & FUMIGATION SERVICES	800,000.00	15,000.00	800,000.00
220208	FUEL & LUBRICANTS - GENERAL	33,913,933.86	1,776,300.00	13,913,933.86
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	1,010,000.00	9,689,695.39
22020803	PLANT / GENERATOR FUEL COST	24,224,238.47	766,300.00	4,224,238.47
220209	FINANCIAL CHARGES - GENERAL	24,224,238.47	2,042.65	4,224,238.47
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,224,238.47	2,042.65	4,224,238.47
220210	MISCELLANEOUS EXPENSES GENERAL	181,550,377.49	24,918,719.00	79,550,377.49
22021001	REFRESHMENT & MEALS	41,290,518.00	321,200.00	5,290,518.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,300,727.52	24,555,559.00	50,300,727.52
22021003	PUBLICITY & ADVERTISEMENTS	33,913,933.86	-	3,913,933.86
22021004	MEDICAL EXPENSES-LOCAL	2,422,423.85	-	2,422,423.85
22021006	POSTAGES & COURIER SERVICES	193,793.91	41,960.00	193,793.91
22021007	WELFARE PACKAGES	9,689,695.39	-	3,689,695.39
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	135,655.74	-	135,655.74
22021021	SPECIAL DAYS/CELEBRATIONS	43,603,629.24	-	13,603,629.24
23	CAPITAL EXPENDITURE	255,925,054.83	-	958,466,848.47
2301	FIXED ASSETS PURCHASED	110,579,624.02	-	76,579,624.02
230101	PURCHASE OF FIXED ASSETS - GENERAL	110,579,624.02	-	76,579,624.02
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	110,579,624.02	-	76,579,624.02
2302	CONSTRUCTION / PROVISION	-	-	250,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	250,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	-	-	250,000,000.00
2303	REHABILITATION / REPAIRS	96,896,953.87	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	96,896,953.87	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	96,896,953.87	-	-
2305	OTHER CAPITAL PROJECTS	48,448,476.94	-	631,887,224.45
230501	ACQUISITION OF NON TANGIBLE ASSETS	48,448,476.94	-	631,887,224.45

23050101	RESEARCH AND DEVELOPMENT	33,913,933.86	-	621,352,681.37
23050103	MONITORING AND EVALUATION	14,534,543.08	-	10,534,543.08

MDA:	011100800100 - Benue State Emergency Management Agency (BENSEMA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	8,530,990,246.25	3,844,519,426.13	2,530,400,777.64
21	PERSONNEL COST	13,689,143.97	4,488,459.50	12,233,000.00
2101	SALARY	13,689,143.97	4,488,459.50	12,233,000.00
210101	SALARIES AND WAGES	13,689,143.97	4,488,459.50	12,233,000.00
21010101	SALARY	13,689,143.97	4,488,459.50	12,233,000.00
22	OTHER RECURRENT COSTS	6,138,480,884.73	3,528,031,504.25	127,991,562.08
2202	OVERHEAD COST	6,138,480,884.73	3,528,031,504.25	127,991,562.08
220201	TRAVEL & TRANSPORT - GENERAL	290,690.86	-	290,690.86
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	290,690.86	-	290,690.86
220202	UTILITIES - GENERAL	213,173.30	-	213,173.30
22020201	ELECTRICITY CHARGES	213,173.30	-	213,173.30
220203	MATERIALS & SUPPLIES - GENERAL	387,587.82	80,000.00	387,587.81
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	290,690.86	80,000.00	290,690.86
22020305	PRINTING OF NON SECURITY DOCUMENTS	96,896.95	-	96,896.95
220204	MAINTENANCE SERVICES - GENERAL	813,934.41	-	813,934.42
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	290,690.86	-	290,690.86
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	135,655.74	-	135,655.74
22020405	MAINTENANCE OF PLANTS/GENERATORS	193,793.91	-	193,793.91
22020406	OTHER MAINTENANCE SERVICES	193,793.91	-	193,793.91
220208	FUEL & LUBRICANTS - GENERAL	436,036.29	70,000.00	436,036.29
22020801	MOTOR VEHICLE FUEL COST	213,173.30	70,000.00	213,173.30
22020803	PLANT / GENERATOR FUEL COST	222,862.99	-	222,862.99
220209	FINANCIAL CHARGES - GENERAL	13,565.57	341.05	13,565.57
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,565.57	341.05	13,565.57
220210	MISCELLANEOUS EXPENSES GENERAL	6,136,325,896.48	3,527,881,163.20	125,836,573.83
22021003	PUBLICITY & ADVERTISEMENTS	193,793.91	-	185,793.91
22021007	WELFARE PACKAGES	6,136,132,102.57	3,527,881,163.20	125,650,779.92
23	CAPITAL EXPENDITURE	2,378,820,217.55	311,999,462.38	2,390,176,215.56
2301	FIXED ASSETS PURCHASED	975,752,325.49	-	1,356,758,431.40

230101	PURCHASE OF FIXED ASSETS - GENERAL	975,752,325.49	-	1,356,758,431.40
23010107	PURCHASE OF TRUCKS	554,250,576.15	-	154,250,576.15
23010108	PURCHASE OF BUSES	174,414,516.97	-	141,414,516.97
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	247,087,232.37	-	64,787,232.37
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	996,306,105.92
2302	CONSTRUCTION / PROVISION	1,330,395,176.66	311,999,462.38	353,771,068.75
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,330,395,176.66	311,999,462.38	353,771,068.75
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,211,211,923.40	311,999,462.38	234,587,815.49
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	119,183,253.26	-	119,183,253.26
2303	REHABILITATION / REPAIRS	72,672,715.40	-	72,672,715.40
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	72,672,715.40	-	72,672,715.40
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	72,672,715.40	-	72,672,715.40
2305	OTHER CAPITAL PROJECTS	-	-	606,974,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	606,974,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	606,974,000.00

MDA:	011101000100 - Public Procurement Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>224,122,654.31</u>	<u>9,356,287.36</u>	<u>224,122,654.31</u>
22	OTHER RECURRENT COSTS	<u>73,932,375.80</u>	<u>9,356,287.36</u>	<u>73,932,375.80</u>
2202	OVERHEAD COST	<u>73,932,375.80</u>	<u>9,356,287.36</u>	<u>73,932,375.80</u>
220201	TRAVEL & TRANSPORT - GENERAL	30,336,457.76	1,740,000.00	30,336,457.76
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,535,699.54	-	6,535,699.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,800,758.22	1,740,000.00	23,800,758.22
220202	UTILITIES - GENERAL	3,042,564.35	347,287.36	3,042,564.35
22020201	ELECTRICITY CHARGES	608,574.72	304,287.36	608,574.72
22020202	TELEPHONE CHARGES	135,655.74	-	135,655.74
22020203	INTERNET ACCESS CHARGES	360,394.82	-	360,394.82
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	-	484,484.77
22020205	WATER RATES	968,969.54	-	968,969.54
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	43,000.00	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	14,707,569.67	7,269,000.00	14,707,569.67
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,338,000.00	4,669,000.00	9,338,000.00
22020303	NEWSPAPERS	169,569.67	-	169,569.67
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,200,000.00	2,600,000.00	5,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,585,187.29	-	3,585,187.29
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	-	242,242.38
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,616,217.75	-	2,616,217.75
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	-	484,484.77
22020406	OTHER MAINTENANCE SERVICES	242,242.38	-	242,242.38
220205	TRAINING - GENERAL	4,974,180.16	-	4,974,180.16
22020501	LOCAL TRAINING	4,974,180.16	-	4,974,180.16
220206	OTHER SERVICES - GENERAL	2,616,217.75	-	2,616,217.75
22020601	SECURITY SERVICES	2,325,526.89	-	2,325,526.89
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	-	290,690.86
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,844,847.69	-	4,844,847.69
22020702	INFORMATION TECHNOLOGY CONSULTING	290,690.86	-	290,690.86

22020703	LEGAL SERVICES	3,294,496.43	-	3,294,496.43
22020704	ENGINEERING SERVICES	484,484.77	-	484,484.77
22020705	ARCHITECTURAL SERVICES	484,484.77	-	484,484.77
22020710	OTHER GENERAL SERVICES	290,690.86	-	290,690.86
220208	FUEL & LUBRICANTS - GENERAL	1,201,522.23	-	1,201,522.23
22020801	MOTOR VEHICLE FUEL COST	678,278.68	-	678,278.68
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	193,793.91	-	193,793.91
22020803	PLANT / GENERATOR FUEL COST	329,449.64	-	329,449.64
220209	FINANCIAL CHARGES - GENERAL	96,896.95	-	96,896.95
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	-	96,896.95
220210	MISCELLANEOUS EXPENSES GENERAL	8,526,931.94	-	8,526,931.94
22021001	REFRESHMENT & MEALS	484,484.77	-	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	3,100,702.52	-	3,100,702.52
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	-	968,969.54
22021004	MEDICAL EXPENSES-LOCAL	581,381.72	-	581,381.72
22021006	POSTAGES & COURIER SERVICES	484,484.77	-	484,484.77
22021007	WELFARE PACKAGES	968,969.54	-	968,969.54
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	-	1,453,454.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	484,484.77
23	<i>CAPITAL EXPENDITURE</i>	<i>150,190,278.50</i>	<i>-</i>	<i>150,190,278.50</i>
2301	FIXED ASSETS PURCHASED	4,844,847.69	-	4,844,847.69
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,844,847.69	-	4,844,847.69
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	4,844,847.69	-	4,844,847.69
2302	CONSTRUCTION / PROVISION	145,345,430.81	-	145,345,430.81
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,345,430.81	-	145,345,430.81
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	145,345,430.81	-	145,345,430.81

MDA:	011101200100 - Benue Investment Promotion Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,937,827,624.48</u>	=	<u>2,993,177,782.20</u>
22	OTHER RECURRENT COSTS	<u>1,225,712,981.95</u>	=	<u>878,196,160.39</u>
2202	OVERHEAD COST	<u>1,225,712,981.95</u>	=	<u>878,196,160.39</u>
220201	TRAVEL & TRANSPORT - GENERAL	72,672,715.40	-	72,672,715.41
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	24,224,238.47	-	24,224,238.47
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	48,448,476.94	-	48,448,476.94
220202	UTILITIES - GENERAL	25,299,794.66	-	25,299,794.65
22020201	ELECTRICITY CHARGES	4,844,847.69	-	4,844,847.69
22020202	TELEPHONE CHARGES	1,937,939.08	-	1,937,939.08
22020203	INTERNET ACCESS CHARGES	6,298,302.00	-	6,298,302.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,162,763.45	-	1,162,763.45
22020205	WATER RATES	348,829.03	-	348,829.03
22020206	SEWERAGE CHARGES	532,933.25	-	532,933.25
22020207	LEASED COMMUNICATION LINES(S)	4,844,847.69	-	4,844,847.69
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5,329,332.46	-	5,329,332.46
220203	MATERIALS & SUPPLIES - GENERAL	80,860,508.01	-	80,860,508.01
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	29,069,086.16	-	29,069,086.16
22020302	BOOKS	484,484.77	-	484,484.77
22020303	NEWSPAPERS	484,484.77	-	484,484.77
22020304	MAGAZINES & PERIODICALS	1,162,763.45	-	1,162,763.45
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,534,543.08	-	14,534,543.08
22020306	PRINTING OF SECURITY DOCUMENTS	24,224,238.47	-	24,224,238.47
22020308	FIELD & CAMPING MATERIALS SUPPLIES	726,727.15	-	726,727.15
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,422,423.85	-	2,422,423.85
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,744,145.17	-	1,744,145.17
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,162,763.45	-	1,162,763.45
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,847.69	-	4,844,847.69
220204	MAINTENANCE SERVICES - GENERAL	29,020,637.68	-	29,020,637.69

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	-	9,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,501,902.79	-	1,501,902.79
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,422,423.85	-	2,422,423.85
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,422,423.85	-	2,422,423.85
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,523,126.37	-	5,523,126.37
22020406	OTHER MAINTENANCE SERVICES	2,616,217.75	-	2,616,217.75
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,844,847.69	-	4,844,847.69
220205	TRAINING - GENERAL	9,689,695.39	-	9,689,695.39
22020501	LOCAL TRAINING	9,689,695.39	-	9,689,695.39
220206	OTHER SERVICES - GENERAL	229,258,192.86	-	64,533,371.28
22020601	SECURITY SERVICES	43,603,629.24	-	43,603,629.24
22020602	OFFICE RENT	174,414,516.97	-	9,689,695.39
22020603	RESIDENTIAL RENT	4,844,847.69	-	4,844,847.69
22020605	CLEANING & FUMIGATION SERVICES	6,395,198.96	-	6,395,198.96
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	530,971,871.17	-	361,179,871.17
22020701	FINANCIAL CONSULTING	2,318,496.08	-	2,318,496.08
22020702	INFORMATION TECHNOLOGY CONSULTING	45,345,430.81	-	28,553,430.81
22020703	LEGAL SERVICES	71,311,470.84	-	51,311,470.84
22020704	ENGINEERING SERVICES	74,414,516.97	-	44,414,516.97
22020705	ARCHITECTURAL SERVICES	96,896,953.87	-	46,896,953.87
22020706	SURVEYING SERVICES	93,793,907.74	-	63,793,907.74
22020707	AGRICULTURAL CONSULTING	11,235,359.44	-	11,235,359.44
22020709	AUDITING OF ACCOUNTS	82,362,410.79	-	82,362,410.79
22020710	OTHER GENERAL SERVICES	53,293,324.63	-	30,293,324.63
220208	FUEL & LUBRICANTS - GENERAL	58,126,544.69	-	58,126,544.69
22020801	MOTOR VEHICLE FUEL COST	37,063,084.86	-	37,063,084.86
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,422,423.85	-	2,422,423.85
22020803	PLANT / GENERATOR FUEL COST	17,683,694.08	-	17,683,694.08
22020806	COOKING GAS/FUEL COST	957,341.90	-	957,341.90
220209	FINANCIAL CHARGES - GENERAL	47,312,438.97	-	34,312,438.98
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,453,454.31	-	1,453,454.31
22020902	INSURANCE PREMIUM	45,345,430.81	-	32,345,430.81
22020904	OTHER CRF BANK CHARGES	513,553.86	-	513,553.86
220210	MISCELLANEOUS EXPENSES GENERAL	142,500,583.11	-	142,500,583.12

22021001	REFRESHMENT & MEALS	8,236,241.08	-	8,236,241.08
22021003	PUBLICITY & ADVERTISEMENTS	82,362,410.79	-	82,362,410.79
22021004	MEDICAL EXPENSES-LOCAL	7,751,756.31	-	7,751,756.31
22021006	POSTAGES & COURIER SERVICES	3,391,393.39	-	3,391,393.39
22021007	WELFARE PACKAGES	24,224,238.47	-	24,224,238.47
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	14,534,543.08	-	14,534,543.08
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,000,000.00	-	2,000,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>712,114,642.54</i>	<i>-</i>	<i>2,114,981,621.81</i>
2301	FIXED ASSETS PURCHASED	223,831,963.44	-	938,920,189.36
230101	PURCHASE OF FIXED ASSETS - GENERAL	223,831,963.44	-	938,920,189.36
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	164,724,821.58
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	96,896,953.87	-	330,000,000.00
23010113	PURCHASE OF COMPUTERS	49,417,446.47	-	-
23010119	PURCHASE OF POWER GENERATING SET	-	-	356,677,804.68
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	77,517,563.10	-	87,517,563.10
2302	CONSTRUCTION / PROVISION	347,404,468.48	-	60,500,980.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	347,404,468.48	-	60,500,980.00
23020124	CONSTRUCTION OF MARKETS/PARKS	296,896,953.87	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	50,507,514.61	-	60,500,980.00
2303	REHABILITATION / REPAIRS	81,393,441.25	-	574,560,452.45
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	81,393,441.25	-	574,560,452.45
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	81,393,441.25	-	574,560,452.45
2305	OTHER CAPITAL PROJECTS	59,484,769.36	-	541,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	59,484,769.36	-	541,000,000.00
23050101	RESEARCH AND DEVELOPMENT	59,484,769.36	-	541,000,000.00

MDA:	011101600100 - Benue State Council on Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,766,349,442.93</u>	<u>3,580,000.00</u>	<u>2,107,807,950.44</u>
22	OTHER RECURRENT COSTS	<u>421,501,749.34</u>	-	<u>225,190,332.44</u>
2202	OVERHEAD COST	<u>221,894,024.37</u>	-	<u>219,376,452.44</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>19,379,390.77</u>	-	<u>19,379,390.77</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,379,390.77	-	14,379,390.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	5,000,000.00
220202	UTILITIES - GENERAL	<u>9,689,695.39</u>	-	<u>9,689,695.39</u>
22020201	ELECTRICITY CHARGES	9,689,695.39	-	6,039,695.39
22020202	TELEPHONE CHARGES	-	-	250,000.00
22020203	INTERNET ACCESS CHARGES	-	-	2,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	500,000.00
22020205	WATER RATES	-	-	150,000.00
22020206	SEWERAGE CHARGES	-	-	250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>19,379,390.77</u>	-	<u>19,389,390.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,379,390.77	-	3,678,890.00
22020302	BOOKS	-	-	750,000.00
22020303	NEWSPAPERS	-	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	3,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	5,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	2,750,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	3,210,500.00
220204	MAINTENANCE SERVICES - GENERAL	<u>29,069,086.16</u>	-	<u>13,469,090.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,069,086.16	-	5,532,610.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	750,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	650,780.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	1,035,700.00
22020406	OTHER MAINTENANCE SERVICES	-	-	3,500,000.00
220205	TRAINING - GENERAL	<u>96,896,953.87</u>	-	<u>101,575,156.28</u>

22020501	LOCAL TRAINING	96,896,953.87	-	101,575,156.28
220206	OTHER SERVICES - GENERAL	-	-	1,370,900.00
22020601	SECURITY SERVICES	-	-	870,900.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	29,069,086.16	-	34,069,090.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	10,000,000.00
22020706	SURVEYING SERVICES	-	-	15,000,000.00
22020710	OTHER GENERAL SERVICES	29,069,086.16	-	9,069,090.00
220208	FUEL & LUBRICANTS - GENERAL	2,906,908.62	-	4,437,710.00
22020801	MOTOR VEHICLE FUEL COST	2,906,908.62	-	2,906,910.00
22020803	PLANT / GENERATOR FUEL COST	-	-	1,530,800.00
220209	FINANCIAL CHARGES - GENERAL	3,875,878.15	-	705,880.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,875,878.15	-	705,880.00
220210	MISCELLANEOUS EXPENSES GENERAL	11,627,634.46	-	15,290,150.00
22021001	REFRESHMENT & MEALS	11,627,634.46	-	1,627,650.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	2,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	1,570,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	500,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	75,000.00
22021007	WELFARE PACKAGES	-	-	3,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	1,450,800.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	-	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	3,566,700.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,813,817.23	-	5,813,880.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,813,817.23	-	5,813,880.00
22040109	GRANTS TO COMMUNITIES/NGOs	5,813,817.23	-	5,813,880.00
2208	TRANSFER-PAYMENT TO INDIVIDUALS	193,793,907.74	-	-
220801	TRANSFERS -PAYMENTS TO INDIVIDUALS	193,793,907.74	-	-
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	193,793,907.74	-	-
23	CAPITAL EXPENDITURE	3,344,847,693.59	3,580,000.00	1,882,617,617.99
2301	FIXED ASSETS PURCHASED	-	-	91,500,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	91,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	20,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	1,000,000.00

23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	500,000.00
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	-	-	70,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	3,344,847,693.59	3,580,000.00	1,791,117,617.99
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	3,344,847,693.59	3,580,000.00	1,791,117,617.99
23040101	TREE PLANTING	953,454,308.08	-	368,969,540.00
23040102	EROSION & FLOOD CONTROL	1,906,908,616.15	3,580,000.00	1,422,148,077.99
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	484,484,769.36	-	-

MDA:	011102000100 - Benue State Social Investment Programme			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,650,488,646.15</u>	<u>2,000,000.00</u>	<u>2,605,796,931.78</u>
21	PERSONNEL COST	-	-	<u>168,361,865.54</u>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	<u>168,361,865.54</u>
210201	ALLOWANCES	-	-	<u>168,361,865.54</u>
21020101	NON REGULAR ALLOWANCES	-	-	168,361,865.54
22	OTHER RECURRENT COSTS	<u>3,520,646,727.97</u>	<u>2,000,000.00</u>	<u>2,247,610,670.06</u>
2202	OVERHEAD COST	<u>1,340,891,054.72</u>	<u>2,000,000.00</u>	<u>1,247,610,670.06</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>555,738,913.38</u>	<u>54,000.00</u>	<u>158,032,528.70</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	242,242,384.68	14,000.00	151,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	313,496,528.70	40,000.00	7,032,528.70
220202	UTILITIES - GENERAL	<u>14,569,425.99</u>	<u>199,000.00</u>	<u>16,705,425.99</u>
22020201	ELECTRICITY CHARGES	3,255,737.65	86,000.00	3,615,737.65
22020202	TELEPHONE CHARGES	3,174,344.21	7,000.00	4,950,344.21
22020203	INTERNET ACCESS CHARGES	4,844,847.69	106,000.00	4,844,847.69
22020205	WATER RATES	387,587.82	-	387,587.82
22020206	SEWERAGE CHARGES	2,906,908.62	-	2,906,908.62
220203	MATERIALS & SUPPLIES - GENERAL	<u>325,903,214.65</u>	<u>524,000.00</u>	<u>57,293,214.65</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,185,714.05	320,000.00	14,825,714.05
22020302	BOOKS	1,162,763.45	-	1,162,763.45
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,298,302.00	180,000.00	7,048,302.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,813,817.23	-	5,813,817.23
22020308	FIELD & CAMPING MATERIALS SUPPLIES	96,896,953.87	-	6,896,953.87
22020309	UNIFORMS & OTHER CLOTHING	6,782,786.77	-	6,782,786.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	193,793,907.74	24,000.00	13,793,907.74
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	968,969.54	-	968,969.54
220204	MAINTENANCE SERVICES - GENERAL	<u>27,324,940.99</u>	<u>310,000.00</u>	<u>30,924,940.99</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,433,840.56	250,000.00	13,233,840.56
22020402	MAINTENANCE OF OFFICE FURNITURE	3,003,805.57	-	3,603,805.57

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,906,908.62	60,000.00	2,906,908.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,585,187.29	-	4,585,187.29
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,585,187.29	-	3,785,187.29
22020406	OTHER MAINTENANCE SERVICES	2,810,011.66	-	2,810,011.66
220205	TRAINING - GENERAL	167,147,245.43	620,000.00	167,147,245.43
22020501	LOCAL TRAINING	167,147,245.43	620,000.00	167,147,245.43
220206	OTHER SERVICES - GENERAL	12,596,604.01	57,000.00	502,596,604.01
22020601	SECURITY SERVICES	10,658,664.93	-	500,658,664.93
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	57,000.00	1,937,939.08
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	39,727,751.09	-	43,727,751.09
22020701	FINANCIAL CONSULTING	14,534,543.08	-	14,534,543.08
22020702	INFORMATION TECHNOLOGY CONSULTING	8,720,725.85	-	8,720,725.85
22020703	LEGAL SERVICES	9,689,695.39	-	9,689,695.39
22020709	AUDITING OF ACCOUNTS	6,782,786.77	-	10,782,786.77
220208	FUEL & LUBRICANTS - GENERAL	30,619,437.43	110,000.00	73,219,437.43
22020801	MOTOR VEHICLE FUEL COST	18,216,627.33	110,000.00	60,016,627.33
22020803	PLANT / GENERATOR FUEL COST	12,402,810.10	-	13,202,810.10
220209	FINANCIAL CHARGES - GENERAL	1,279,039.79	-	2,479,039.79
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,279,039.79	-	2,479,039.79
220210	MISCELLANEOUS EXPENSES GENERAL	165,984,481.96	126,000.00	195,484,481.98
22021001	REFRESHMENT & MEALS	10,271,077.11	126,000.00	10,871,077.11
22021002	HONORARIUM & SITTING ALLOWANCE	7,751,756.31	-	7,751,756.31
22021003	PUBLICITY & ADVERTISEMENTS	25,096,311.05	-	30,996,311.05
22021004	MEDICAL EXPENSES-LOCAL	2,422,423.85	-	8,422,423.85
22021006	POSTAGES & COURIER SERVICES	775,175.62	-	775,175.63
22021007	WELFARE PACKAGES	96,896,953.86	-	102,896,953.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,422,423.85	-	3,422,423.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	-	968,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	19,379,390.77	-	29,379,390.77
2208	TRANSFER-PAYMENT TO INDIVIDUALS	2,179,755,673.25	-	1,000,000,000.00
220801	TRANSFERS -PAYMENTS TO INDIVIDUALS	2,179,755,673.25	-	1,000,000,000.00
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	2,179,755,673.25	-	1,000,000,000.00
23	CAPITAL EXPENDITURE	129,841,918.18	-	189,824,396.18
2301	FIXED ASSETS PURCHASED	32,944,964.31	-	18,883,532.31

230101	PURCHASE OF FIXED ASSETS - GENERAL	32,944,964.31	-	18,883,532.31
23010119	PURCHASE OF POWER GENERATING SET	19,379,390.77	-	6,832,899.23
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	13,565,573.54	-	12,050,633.08
2304	PRESERVATION OF THE ENVIRONMENT	-	-	2,767,869.77
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	2,767,869.77
23040101	TREE PLANTING	-	-	2,767,869.77
2305	OTHER CAPITAL PROJECTS	96,896,953.87	-	168,172,994.10
230501	ACQUISITION OF NON TANGIBLE ASSETS	96,896,953.87	-	168,172,994.10
23050101	RESEARCH AND DEVELOPMENT	-	-	24,844,698.25
23050103	MONITORING AND EVALUATION	96,896,953.87	-	143,328,295.85

MDA:	011102100500 - Bureau of Archives, Research and Documentation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>51,952,829.25</u>	<u>32,874,421.78</u>	<u>40,997,817.42</u>
21	PERSONNEL COST	<u>40,521,895.60</u>	<u>30,171,743.08</u>	<u>35,465,107.16</u>
2101	SALARY	<u>40,521,895.60</u>	<u>30,171,743.08</u>	<u>35,465,107.16</u>
210101	SALARIES AND WAGES	<u>40,521,895.60</u>	<u>30,171,743.08</u>	<u>35,465,107.16</u>
21010101	SALARY	40,521,895.60	30,171,743.08	35,465,107.16
22	OTHER RECURRENT COSTS	<u>7,235,295.55</u>	<u>2,702,678.70</u>	<u>3,688,927.53</u>
2202	OVERHEAD COST	<u>7,235,295.55</u>	<u>2,702,678.70</u>	<u>3,688,927.53</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>1,550,351.26</u>	<u>370,000.00</u>	<u>493,333.33</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	581,381.72	185,000.00	246,666.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	185,000.00	246,666.67
220202	UTILITIES - GENERAL	<u>967,998.63</u>	<u>243,000.00</u>	<u>324,000.00</u>
22020201	ELECTRICITY CHARGES	369,619.24	120,000.00	160,000.00
22020203	INTERNET ACCESS CHARGES	174,414.52	80,000.00	106,666.67
22020205	WATER RATES	423,964.87	43,000.00	57,333.33
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,661,147.05</u>	<u>1,234,000.00</u>	<u>1,645,333.33</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	678,278.68	402,000.00	536,000.00
22020302	BOOKS	184,588.70	100,000.00	133,333.33
22020303	NEWSPAPERS	78,517.54	50,000.00	66,666.67
22020304	MAGAZINES & PERIODICALS	419,139.34	280,000.00	373,333.33
22020306	PRINTING OF SECURITY DOCUMENTS	300,622.80	402,000.00	536,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>1,343,288.04</u>	<u>430,000.00</u>	<u>641,161.20</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	775,956.37	100,000.00	133,333.33
22020402	MAINTENANCE OF OFFICE FURNITURE	208,328.45	50,000.00	66,666.67
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	96,896.95	130,000.00	173,333.33
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	19,379.39	-	19,379.39
22020405	MAINTENANCE OF PLANTS/GENERATORS	194,278.39	150,000.00	200,000.00
22020406	OTHER MAINTENANCE SERVICES	48,448.48	-	48,448.48
220206	OTHER SERVICES - GENERAL	<u>80,000.00</u>	<u>50,000.00</u>	<u>66,666.67</u>
22020605	CLEANING & FUMIGATION SERVICES	80,000.00	50,000.00	66,666.67

220208	FUEL & LUBRICANTS - GENERAL	568,549.66	-	-
22020801	MOTOR VEHICLE FUEL COST	374,755.75	-	-
22020803	PLANT / GENERATOR FUEL COST	193,793.91	-	-
220209	FINANCIAL CHARGES - GENERAL	1,705.64	678.70	1,433.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,705.64	678.70	1,433.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,062,255.27	375,000.00	517,000.00
22021001	REFRESHMENT & MEALS	96,896.95	40,000.00	53,333.33
22021002	HONORARIUM & SITTING ALLOWANCE	223,153.68	110,000.00	146,666.67
22021003	PUBLICITY & ADVERTISEMENTS	26,452.87	-	9,000.00
22021004	MEDICAL EXPENSES-LOCAL	169,569.67	-	8,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	140,000.00	85,000.00	113,333.33
22021021	SPECIAL DAYS/CELEBRATIONS	406,182.09	140,000.00	186,666.67
23	CAPITAL EXPENDITURE	4,195,638.10	-	1,843,782.72
2301	FIXED ASSETS PURCHASED	2,422,423.85	-	1,843,782.72
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,422,423.85	-	1,843,782.72
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,422,423.85	-	1,843,782.72
2303	REHABILITATION / REPAIRS	1,773,214.26	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,773,214.26	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,773,214.26	-	-

MDA:	011103300100 - Benue State Aids Control Agency (BENSACA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>200,289,879.53</u>	<u>799,455.65</u>	<u>96,518,382.20</u>
22	OTHER RECURRENT COSTS	<u>122,772,316.43</u>	<u>799,455.65</u>	<u>62,453,112.47</u>
2202	OVERHEAD COST	<u>113,082,621.05</u>	<u>799,455.65</u>	<u>53,382,621.06</u>
220201	TRAVEL & TRANSPORT - GENERAL	2,422,423.85	14,100.00	2,422,423.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	14,100.00	1,453,454.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	-	968,969.54
220202	UTILITIES - GENERAL	1,453,454.31	232,000.00	1,453,454.31
22020201	ELECTRICITY CHARGES	726,727.15	100,000.00	726,727.15
22020202	TELEPHONE CHARGES	48,448.48	-	48,448.48
22020203	INTERNET ACCESS CHARGES	339,139.34	132,000.00	339,139.34
22020205	WATER RATES	339,139.34	-	339,139.34
220203	MATERIALS & SUPPLIES - GENERAL	21,753,366.14	195,000.00	21,753,366.14
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	195,000.00	1,937,939.08
22020305	PRINTING OF NON SECURITY DOCUMENTS	436,036.29	-	436,036.29
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,379,390.77	-	19,379,390.77
220204	MAINTENANCE SERVICES - GENERAL	3,391,393.39	148,000.00	3,391,393.39
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	968,969.54	-	968,969.54
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	138,000.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	775,175.63	10,000.00	775,175.63
22020405	MAINTENANCE OF PLANTS/GENERATORS	387,587.82	-	387,587.82
22020406	OTHER MAINTENANCE SERVICES	290,690.86	-	290,690.86
220205	TRAINING - GENERAL	484,484.77	-	484,484.77
22020501	LOCAL TRAINING	484,484.77	-	484,484.77
220206	OTHER SERVICES - GENERAL	726,727.15	-	726,727.15
22020601	SECURITY SERVICES	484,484.77	-	484,484.77
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	-	242,242.38
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	678,278.68	-	678,278.68
22020701	FINANCIAL CONSULTING	193,793.91	-	193,793.91

22020708	MEDICAL CONSULTING	484,484.77	-	484,484.77
220208	FUEL & LUBRICANTS - GENERAL	1,453,454.31	50,000.00	1,453,454.31
22020801	MOTOR VEHICLE FUEL COST	968,969.54	50,000.00	968,969.54
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	484,484.77
220209	FINANCIAL CHARGES - GENERAL	9,689.70	355.65	9,689.70
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	355.65	9,689.70
220210	MISCELLANEOUS EXPENSES GENERAL	80,709,348.76	160,000.00	21,009,348.76
22021001	REFRESHMENT & MEALS	1,937,939.08	130,000.00	1,937,939.08
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	30,000.00	1,937,939.08
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	-	4,844,847.69
22021004	MEDICAL EXPENSES-LOCAL	387,587.82	-	387,587.82
22021006	POSTAGES & COURIER SERVICES	33,913.93	-	33,913.93
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	242,242.38	-	242,242.38
22021021	SPECIAL DAYS/CELEBRATIONS	71,324,878.78	-	11,324,878.78
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,689,695.39	-	9,070,491.41
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,689,695.39	-	9,070,491.41
22040109	GRANTS TO COMMUNITIES/NGOs	9,689,695.39	-	9,070,491.41
23	CAPITAL EXPENDITURE	77,517,563.10	-	34,065,269.73
2303	REHABILITATION / REPAIRS	77,517,563.10	-	34,065,269.73
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	77,517,563.10	-	34,065,269.73
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	77,517,563.10	-	34,065,269.73

MDA:	011103700100 - Muslim Pilgrims Welfare Board (MPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>111,355,956.07</u>	<u>5,332,635.00</u>	<u>12,261,550.00</u>
21	PERSONNEL COST	<u>15,827,086.19</u>	<u>4,092,309.00</u>	<u>7,913,550.00</u>
2101	SALARY	<u>15,827,086.19</u>	<u>4,092,309.00</u>	<u>7,913,550.00</u>
210101	SALARIES AND WAGES	<u>15,827,086.19</u>	<u>4,092,309.00</u>	<u>7,913,550.00</u>
21010101	SALARY	15,827,086.19	4,092,309.00	7,913,550.00
22	OTHER RECURRENT COSTS	<u>8,528,869.88</u>	<u>1,240,326.00</u>	<u>4,348,000.00</u>
2202	OVERHEAD COST	<u>8,528,869.88</u>	<u>1,240,326.00</u>	<u>4,348,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>1,453,454.31</u>	<u>210,000.00</u>	<u>690,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	-	300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	210,000.00	390,000.00
220202	UTILITIES - GENERAL	<u>678,278.68</u>	<u>235,000.00</u>	<u>550,000.00</u>
22020201	ELECTRICITY CHARGES	242,242.38	45,000.00	100,000.00
22020203	INTERNET ACCESS CHARGES	193,793.91	95,000.00	200,000.00
22020205	WATER RATES	96,896.95	45,000.00	100,000.00
22020206	SEWERAGE CHARGES	145,345.43	50,000.00	150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,453,454.31</u>	<u>190,000.00</u>	<u>650,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	140,000.00	450,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	50,000.00	200,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>678,278.68</u>	<u>350,000.00</u>	<u>600,000.00</u>
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	436,036.29	340,000.00	450,000.00
22020406	OTHER MAINTENANCE SERVICES	242,242.38	10,000.00	150,000.00
220206	OTHER SERVICES - GENERAL	<u>823,624.11</u>	<u>140,000.00</u>	<u>571,000.00</u>
22020601	SECURITY SERVICES	339,139.34	80,000.00	250,000.00
22020605	CLEANING & FUMIGATION SERVICES	484,484.77	60,000.00	321,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>1,453,454.31</u>	<u>-</u>	<u>300,000.00</u>
22020709	AUDITING OF ACCOUNTS	1,453,454.31	-	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	<u>484,484.77</u>	<u>-</u>	<u>200,000.00</u>
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	200,000.00
220209	FINANCIAL CHARGES - GENERAL	<u>1,937.94</u>	<u>326.00</u>	<u>2,000.00</u>

22020901	BANK CHARGES (OTHER THAN INTEREST)	1,937.94	326.00	2,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,501,902.79	115,000.00	785,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	726,727.15	-	285,000.00
22021003	PUBLICITY & ADVERTISEMENTS	290,690.86	70,000.00	200,000.00
22021007	WELFARE PACKAGES	484,484.77	45,000.00	300,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>87,000,000.00</i>	<i>-</i>	<i>-</i>
2301	FIXED ASSETS PURCHASED	<i>87,000,000.00</i>	<i>-</i>	<i>-</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	87,000,000.00	-	-
23010105	PURCHASE OF MOTOR VEHICLES	45,000,000.00	-	-
23010113	PURCHASE OF COMPUTERS	42,000,000.00	-	-

MDA:	011103800100 - Christian Pilgrims Welfare Board (CPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>47,119,017.21</u>	<u>2,183,753.45</u>	<u>19,586,306.96</u>
21	PERSONNEL COST	<u>15,827,086.19</u>	<u>1,163,387.00</u>	<u>5,000,000.00</u>
2101	SALARY	<u>15,827,086.19</u>	<u>1,163,387.00</u>	<u>5,000,000.00</u>
210101	SALARIES AND WAGES	<u>15,827,086.19</u>	<u>1,163,387.00</u>	<u>5,000,000.00</u>
21010101	SALARY	15,827,086.19	1,163,387.00	5,000,000.00
22	OTHER RECURRENT COSTS	<u>6,291,931.03</u>	<u>1,020,366.45</u>	<u>3,600,000.00</u>
2202	OVERHEAD COST	<u>6,291,931.03</u>	<u>1,020,366.45</u>	<u>3,600,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>581,381.72</u>	<u>46,000.00</u>	<u>196,418.52</u>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	581,381.72	46,000.00	196,418.52
220202	UTILITIES - GENERAL	<u>436,272.72</u>	<u>86,600.00</u>	<u>363,173.30</u>
22020201	ELECTRICITY CHARGES	223,099.42	35,000.00	150,000.00
22020202	TELEPHONE CHARGES	96,896.95	5,000.00	96,896.95
22020204	SATELLITE BROADCASTING ACCESS CHARGES	96,896.95	34,200.00	96,896.95
22020205	WATER RATES	19,379.39	12,400.00	19,379.39
220203	MATERIALS & SUPPLIES - GENERAL	<u>537,778.09</u>	<u>95,000.00</u>	<u>274,187.13</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	339,139.34	75,000.00	172,910.81
22020303	NEWSPAPERS	53,293.32	15,000.00	27,171.70
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	5,000.00	74,104.63
220204	MAINTENANCE SERVICES - GENERAL	<u>1,143,384.06</u>	<u>46,400.00</u>	<u>582,956.43</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	678,278.68	-	345,821.61
22020405	MAINTENANCE OF PLANTS/GENERATORS	222,862.99	20,400.00	113,627.10
22020406	OTHER MAINTENANCE SERVICES	242,242.38	26,000.00	123,507.72
220206	OTHER SERVICES - GENERAL	<u>920,521.06</u>	<u>350,000.00</u>	<u>469,329.33</u>
22020601	SECURITY SERVICES	920,521.06	350,000.00	469,329.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>722,614.85</u>	<u>-</u>	<u>368,426.49</u>
22020709	AUDITING OF ACCOUNTS	722,614.85	-	368,426.49
220208	FUEL & LUBRICANTS - GENERAL	<u>678,278.68</u>	<u>170,000.00</u>	<u>524,030.90</u>
22020801	MOTOR VEHICLE FUEL COST	581,381.72	160,000.00	474,627.81
22020803	PLANT / GENERATOR FUEL COST	96,896.95	10,000.00	49,403.09

220209	FINANCIAL CHARGES - GENERAL	2,349.75	366.45	1,198.02
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,349.75	366.45	1,198.02
220210	MISCELLANEOUS EXPENSES GENERAL	1,269,350.10	226,000.00	820,279.87
22021001	REFRESHMENT & MEALS	164,724.82	141,000.00	183,985.25
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	10,000.00	148,209.26
22021003	PUBLICITY & ADVERTISEMENTS	135,655.74	15,000.00	142,263.74
22021007	WELFARE PACKAGES	678,278.68	60,000.00	345,821.61
23	<i>CAPITAL EXPENDITURE</i>	<i>25,000,000.00</i>	<i>-</i>	<i>10,986,306.96</i>
2301	FIXED ASSETS PURCHASED	<i>25,000,000.00</i>	<i>-</i>	<i>10,986,306.96</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	25,000,000.00	-	10,986,306.96
23010119	PURCHASE OF POWER GENERATING SET	25,000,000.00	-	10,986,306.96

MDA:	011104500100 - Benue State Pension Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>13,539,703,275.53</u>	<u>9,568,272,774.86</u>	<u>7,901,593,802.79</u>
21	PERSONNEL COST	<u>13,428,782,227.80</u>	<u>9,560,352,870.00</u>	<u>7,859,722,360.00</u>
2101	SALARY	<u>43,689,134.44</u>	<u>3,193,493.99</u>	<u>4,257,991.99</u>
210101	SALARIES AND WAGES	<u>43,689,134.44</u>	<u>3,193,493.99</u>	<u>4,257,991.99</u>
21010101	SALARY	43,689,134.44	3,193,493.99	4,257,991.99
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>1,112,602,540.58</u>	<u>407,070,440.42</u>	<u>994,639,650.91</u>
210202	SOCIAL CONTRIBUTIONS	<u>1,112,602,540.58</u>	<u>407,070,440.42</u>	<u>994,639,650.91</u>
21020202	CONTRIBUTORY PENSION	660,723,476.90	407,070,440.42	542,760,587.23
21020203	GROUP LIFE INSURANCE	100,000,000.00	-	100,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	351,879,063.68	-	351,879,063.68
2103	SOCIAL BENEFITS	<u>12,272,490,552.78</u>	<u>9,150,088,935.59</u>	<u>6,860,824,717.11</u>
210301	SOCIAL BENEFITS	<u>12,272,490,552.78</u>	<u>9,150,088,935.59</u>	<u>6,860,824,717.11</u>
21030101	GRATUITY	272,490,552.78	270,321,407.27	360,428,543.03
21030102	PENSION	12,000,000,000.00	8,879,767,528.32	6,000,396,174.08
21030105	PENSION ARREARS	-	-	500,000,000.00
22	OTHER RECURRENT COSTS	<u>59,615,603.59</u>	<u>7,919,904.86</u>	<u>30,856,899.61</u>
2202	OVERHEAD COST	<u>59,615,603.59</u>	<u>7,919,904.86</u>	<u>30,856,899.61</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,425,728.03</u>	<u>605,000.00</u>	<u>1,305,728.03</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	28,487.70	-	28,487.70
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,397,240.33	605,000.00	1,277,240.33
220202	UTILITIES - GENERAL	<u>8,865,940.55</u>	<u>1,603,100.00</u>	<u>3,765,939.91</u>
22020201	ELECTRICITY CHARGES	2,325,526.89	388,000.00	525,526.89
22020202	TELEPHONE CHARGES	467,310.95	-	167,310.95
22020203	INTERNET ACCESS CHARGES	872,072.58	446,300.00	872,072.58
22020204	SATELLITE BROADCASTING ACCESS CHARGES	249,409.85	-	49,409.85
22020205	WATER RATES	61,670.45	-	61,670.00
22020206	SEWERAGE CHARGES	45,102.14	-	45,102.14
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,844,847.69	768,800.00	2,044,847.50
220203	MATERIALS & SUPPLIES - GENERAL	<u>8,611,312.32</u>	<u>2,961,463.41</u>	<u>4,206,902.32</u>

22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,959,162.66	2,279,500.00	3,059,162.66
22020302	BOOKS	678,278.68	-	24,278.68
22020303	NEWSPAPERS	33,900.37	-	33,900.37
22020304	MAGAZINES & PERIODICALS	67,827.87	-	67,827.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,149,877.70	320,000.00	549,467.70
22020306	PRINTING OF SECURITY DOCUMENTS	244,180.32	244,180.32	244,180.32
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	162,244.26	-	62,244.26
22020308	FIELD & CAMPING MATERIALS SUPPLIES	198,057.37	-	98,057.37
22020309	UNIFORMS & OTHER CLOTHING	117,783.09	117,783.09	67,783.09
220204	MAINTENANCE SERVICES - GENERAL	7,355,097.20	945,000.00	4,815,097.20
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,664,666.23	350,000.00	1,664,666.23
22020402	MAINTENANCE OF OFFICE FURNITURE	2,224,954.83	495,000.00	1,224,954.83
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	164,231.62	-	164,231.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,308,108.88	100,000.00	768,108.88
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	-	339,139.34
22020406	OTHER MAINTENANCE SERVICES	157,496.31	-	157,496.31
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	496,499.99	-	496,499.99
220205	TRAINING - GENERAL	1,474,968.34	-	1,474,968.34
22020501	LOCAL TRAINING	1,474,968.34	-	1,474,968.34
220206	OTHER SERVICES - GENERAL	1,191,832.53	50,000.00	391,832.53
22020601	SECURITY SERVICES	949,590.15	40,000.00	149,590.15
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	10,000.00	242,242.38
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,893,178.99	-	7,393,178.99
22020701	FINANCIAL CONSULTING	7,751,756.31	-	5,751,756.31
22020702	INFORMATION TECHNOLOGY CONSULTING	2,141,422.68	-	1,641,422.68
220208	FUEL & LUBRICANTS - GENERAL	11,997,438.63	923,500.00	3,759,987.97
22020801	MOTOR VEHICLE FUEL COST	10,234,739.34	490,000.00	2,497,288.68
22020803	PLANT / GENERATOR FUEL COST	1,762,699.29	433,500.00	1,262,699.29
220209	FINANCIAL CHARGES - GENERAL	246,000.00	441.45	150,817.98
22020901	BANK CHARGES (OTHER THAN INTEREST)	246,000.00	441.45	150,817.98
220210	MISCELLANEOUS EXPENSES GENERAL	7,554,107.00	831,400.00	3,592,446.34
22021001	REFRESHMENT & MEALS	1,695,696.69	571,400.00	695,696.69
22021002	HONORARIUM & SITTING ALLOWANCE	600,800.00	-	939,139.34
22021003	PUBLICITY & ADVERTISEMENTS	1,162,763.45	140,000.00	262,763.45

22021004	MEDICAL EXPENSES-LOCAL	678,278.68	100,000.00	478,278.68
22021006	POSTAGES & COURIER SERVICES	261,621.78	-	261,621.78
22021007	WELFARE PACKAGES	1,356,557.35	20,000.00	256,557.35
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	553,425.01	-	253,425.01
22021009	SPORTING ACTIVITIES	275,994.50	-	75,994.50
22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	-	368,969.54
23	CAPITAL EXPENDITURE	<u>51,305,444.14</u>	<u>-</u>	<u>11,014,543.18</u>
2301	FIXED ASSETS PURCHASED	<u>2,450,000.00</u>	<u>-</u>	<u>2,480,000.00</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>2,450,000.00</u>	<u>-</u>	<u>2,480,000.00</u>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,450,000.00	-	2,480,000.00
2302	CONSTRUCTION / PROVISION	<u>23,739,753.70</u>	<u>-</u>	<u>-</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>23,739,753.70</u>	<u>-</u>	<u>-</u>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	23,739,753.70	-	-
2303	REHABILITATION / REPAIRS	<u>10,581,147.36</u>	<u>-</u>	<u>-</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<u>10,581,147.36</u>	<u>-</u>	<u>-</u>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,581,147.36	-	-
2305	OTHER CAPITAL PROJECTS	<u>14,534,543.08</u>	<u>-</u>	<u>8,534,543.18</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<u>14,534,543.08</u>	<u>-</u>	<u>8,534,543.18</u>
23050102	COMPUTER SOFTWARE ACQUISITION	14,534,543.08	-	8,534,543.18

MDA:	011110100100 - Bureau of Special Projects & Infrastructure			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>48,843,486,322.57</u>	<u>8,539,760,694.24</u>	<u>28,035,942,884.36</u>
21	PERSONNEL COST	<u>21,220,485.44</u>	<u>700,000.00</u>	<u>5,000,000.00</u>
2101	SALARY	<u>17,370,485.44</u>	<u>700,000.00</u>	-
210101	SALARIES AND WAGES	<u>17,370,485.44</u>	<u>700,000.00</u>	-
21010101	SALARY	17,370,485.44	700,000.00	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>3,850,000.00</u>	-	<u>5,000,000.00</u>
210201	ALLOWANCES	<u>3,850,000.00</u>	-	<u>5,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	3,850,000.00	-	5,000,000.00
22	OTHER RECURRENT COSTS	<u>97,792,281.74</u>	<u>3,500,000.00</u>	<u>49,075,000.00</u>
2202	OVERHEAD COST	<u>97,307,796.97</u>	<u>3,500,000.00</u>	<u>49,075,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>9,273,038.48</u>	-	<u>3,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,542,505.76	-	2,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,730,532.72	-	1,000,000.00
220202	UTILITIES - GENERAL	<u>3,003,805.55</u>	-	<u>2,100,000.00</u>
22020201	ELECTRICITY CHARGES	872,072.58	-	800,000.00
22020202	TELEPHONE CHARGES	1,550,351.26	-	1,000,000.00
22020203	INTERNET ACCESS CHARGES	348,829.03	-	100,000.00
22020205	WATER RATES	116,276.34	-	100,000.00
22020206	SEWERAGE CHARGES	116,276.34	-	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>29,392,721.98</u>	-	<u>8,325,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,495,596.81	-	3,000,000.00
22020302	BOOKS	290,690.86	-	100,000.00
22020303	NEWSPAPERS	232,552.69	-	150,000.00
22020304	MAGAZINES & PERIODICALS	75,579.62	-	75,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,422,423.85	-	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,875,878.15	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>18,216,627.35</u>	-	<u>14,000,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	-	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,422,423.85	-	2,500,000.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,875,878.15	-	3,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,751,756.33	-	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	-	900,000.00
22020406	OTHER MAINTENANCE SERVICES	290,690.86	-	500,000.00
22020413	MINOR ROAD MAINTENANCE	-	-	100,000.00
220205	TRAINING - GENERAL	1,937,939.08	-	1,500,000.00
22020501	LOCAL TRAINING	1,937,939.08	-	1,500,000.00
220206	OTHER SERVICES - GENERAL	6,007,611.14	-	4,500,000.00
22020601	SECURITY SERVICES	1,162,763.45	-	1,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	-	3,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,908,869.99	-	2,000,000.00
22020704	ENGINEERING SERVICES	629,830.20	-	500,000.00
22020705	ARCHITECTURAL SERVICES	678,278.68	-	500,000.00
22020706	SURVEYING SERVICES	310,070.25	-	500,000.00
22020710	OTHER GENERAL SERVICES	290,690.86	-	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,658,664.93	-	7,500,000.00
22020801	MOTOR VEHICLE FUEL COST	7,751,756.31	-	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	-	2,500,000.00
220209	FINANCIAL CHARGES - GENERAL	193,793.91	-	50,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	-	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	16,714,724.56	3,500,000.00	6,100,000.00
22021001	REFRESHMENT & MEALS	1,162,763.45	900,000.00	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	1,500,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	-	300,000.00
22021004	MEDICAL EXPENSES-LOCAL	436,036.29	-	500,000.00
22021006	POSTAGES & COURIER SERVICES	193,793.91	-	200,000.00
22021007	WELFARE PACKAGES	387,587.82	-	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	387,587.82	-	500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	775,175.63	-	700,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	290,690.86	-	400,000.00
22021041	CONTINGENCY	9,689,695.39	1,100,000.00	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	484,484.77	-	-

220401	LOCAL GRANTS AND CONTRIBUTIONS	484,484.77	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	484,484.77	-	-
23	CAPITAL EXPENDITURE	<u>48,724,473,555.39</u>	<u>8,535,560,694.24</u>	<u>27,981,867,884.36</u>
2302	CONSTRUCTION / PROVISION	<u>40,596,511,014.09</u>	<u>8,195,646,683.54</u>	<u>22,186,479,088.39</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>40,596,511,014.09</u>	<u>8,195,646,683.54</u>	<u>22,186,479,088.39</u>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,179,350,798.20	-	1,091,865,848.23
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	1,000,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	36,975,871,427.79	8,195,646,683.54	13,750,802,555.44
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	2,441,288,788.10	-	6,343,810,684.72
2303	REHABILITATION / REPAIRS	<u>8,127,962,541.30</u>	<u>339,914,010.70</u>	<u>5,108,009,157.32</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<u>8,127,962,541.30</u>	<u>339,914,010.70</u>	<u>5,108,009,157.32</u>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,501,890,567.82	-	1,879,401,511.15
23030103	REHABILITATION / REPAIRS - HOUSING	1,773,331,160.45	150,000,000.00	2,364,788,551.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,360,736,840.80	-	360,736,840.80
23030113	REHABILITATION / REPAIRS - ROADS	1,920,003,972.23	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,500,000,000.00	-	503,082,254.37
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	72,000,000.00	189,914,010.70	-
2305	OTHER CAPITAL PROJECTS	-	-	<u>687,379,638.65</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	<u>687,379,638.65</u>
23050103	MONITORING AND EVALUATION	-	-	687,379,638.65

MDA:	011113200100 - Bureau for International Cooperation & Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	487,601,819.80	1,000,000.00	2,668,754,441.28
21	PERSONNEL COST	-	-	850,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	850,000,000.00
210201	ALLOWANCES	-	-	850,000,000.00
21020101	NON REGULAR ALLOWANCES	-	-	850,000,000.00
22	OTHER RECURRENT COSTS	473,067,276.72	1,000,000.00	1,788,305,964.34
2202	OVERHEAD COST	414,929,104.40	100,000.00	1,566,805,964.34
220201	TRAVEL & TRANSPORT - GENERAL	21,142,227.49	-	278,383,055.16
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,245,273.61	-	82,024,273.61
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,758,781.55	-	48,758,781.55
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	117,600,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	8,138,172.32	-	30,000,000.00
220202	UTILITIES - GENERAL	41,665,690.16	15,000.00	28,869,374.79
22020201	ELECTRICITY CHARGES	11,627,634.46	-	50,000.00
22020202	TELEPHONE CHARGES	4,844,847.69	-	218,321.00
22020203	INTERNET ACCESS CHARGES	4,651,053.79	-	14,651,053.79
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	100,000.00
22020205	WATER RATES	1,162,763.45	15,000.00	850,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	19,379,390.77	-	13,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	49,901,931.24	30,000.00	155,932,903.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	24,224,238.47	30,000.00	44,224,238.47
22020302	BOOKS	1,453,454.31	-	100,000.00
22020303	NEWSPAPERS	1,937,939.08	-	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,813,817.23	-	5,813,817.23
22020306	PRINTING OF SECURITY DOCUMENTS	4,844,847.69	-	4,844,847.69
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	9,689,695.39	-	200,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	-	-	100,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,937,939.08	-	700,000.00

220204	MAINTENANCE SERVICES - GENERAL	38,661,884.59	-	66,027,634.47
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	-	9,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	-	1,937,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,937,939.08	-	39,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,503,512.62	-	7,900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,325,526.89	-	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	7,267,271.54	-	5,000,000.00
220205	TRAINING - GENERAL	46,896,953.87	-	516,896,953.87
22020501	LOCAL TRAINING	19,379,390.77	-	339,379,390.77
22020502	INTERNATIONAL TRAINING	27,517,563.10	-	177,517,563.10
220206	OTHER SERVICES - GENERAL	6,976,580.68	29,400.00	3,313,817.23
22020601	SECURITY SERVICES	5,813,817.23	-	2,813,817.23
22020605	CLEANING & FUMIGATION SERVICES	1,162,763.45	29,400.00	500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	34,397,246.82	-	65,362,410.79
22020701	FINANCIAL CONSULTING	-	-	30,000,000.00
22020703	LEGAL SERVICES	4,844,847.69	-	14,844,847.69
22020706	SURVEYING SERVICES	-	-	3,000,000.00
22020709	AUDITING OF ACCOUNTS	2,034,836.03	-	17,517,563.10
22020710	OTHER GENERAL SERVICES	27,517,563.10	-	-
220208	FUEL & LUBRICANTS - GENERAL	33,429,449.09	-	38,429,449.09
22020801	MOTOR VEHICLE FUEL COST	14,534,543.08	-	19,534,543.08
22020803	PLANT / GENERATOR FUEL COST	15,503,512.62	-	15,503,512.62
22020806	COOKING GAS/FUEL COST	3,391,393.39	-	3,391,393.39
220209	FINANCIAL CHARGES - GENERAL	7,170,374.58	2,600.00	6,170,374.58
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,325,526.89	2,600.00	1,325,526.89
22020902	INSURANCE PREMIUM	4,844,847.69	-	4,844,847.69
220210	MISCELLANEOUS EXPENSES GENERAL	134,686,765.88	23,000.00	407,419,990.97
22021001	REFRESHMENT & MEALS	29,069,086.16	23,000.00	130,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,224,238.47	-	134,224,238.47
22021003	PUBLICITY & ADVERTISEMENTS	24,224,238.47	-	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	-	1,200,000.00

22021007	WELFARE PACKAGES	14,534,543.08	-	126,595,752.50
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	4,844,847.69	-	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,937,939.08	-	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	19,379,390.77	-	5,400,000.00
22021041	CONTINGENCY	14,534,543.08	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	<i>58,138,172.32</i>	<i>900,000.00</i>	<i>221,500,000.00</i>
220401	LOCAL GRANTS AND CONTRIBUTIONS	<i>58,138,172.32</i>	<i>900,000.00</i>	<i>221,500,000.00</i>
22040109	GRANTS TO COMMUNITIES/NGOs	48,448,476.94	900,000.00	100,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	4,844,847.69	-	100,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	4,844,847.69	-	21,500,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>14,534,543.08</i>	<i>-</i>	<i>30,448,476.94</i>
2301	FIXED ASSETS PURCHASED	<i>14,534,543.08</i>	<i>-</i>	<i>10,224,238.47</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<i>14,534,543.08</i>	<i>-</i>	<i>10,224,238.47</i>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,534,543.08	-	10,224,238.47
2305	OTHER CAPITAL PROJECTS	<i>-</i>	<i>-</i>	<i>20,224,238.47</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<i>-</i>	<i>-</i>	<i>20,224,238.47</i>
23050101	RESEARCH AND DEVELOPMENT	-	-	3,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	10,224,238.47
23050103	MONITORING AND EVALUATION	-	-	7,000,000.00

MDA:	011113700100 - Bureau of Homeland Security			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,222,898,664.91</u>	<u>99,814,907.95</u>	<u>2,146,523,150.73</u>
22	OTHER RECURRENT COSTS	<u>283,441,031.52</u>	<u>99,814,907.95</u>	<u>293,663,574.68</u>
2202	OVERHEAD COST	<u>283,441,031.52</u>	<u>99,814,907.95</u>	<u>293,663,574.68</u>
220201	TRAVEL & TRANSPORT - GENERAL	448,476.90	-	448,476.90
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	448,476.90	-	448,476.90
220202	UTILITIES - GENERAL	9,853,814.70	-	20,076,357.79
22020201	ELECTRICITY CHARGES	1,162,763.45	-	1,162,763.45
22020202	TELEPHONE CHARGES	8,969.54	-	8,969.54
22020203	INTERNET ACCESS CHARGES	4,079,390.77	-	4,079,390.86
22020205	WATER RATES	290,690.86	-	290,690.86
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,312,000.08	-	14,534,543.08
220203	MATERIALS & SUPPLIES - GENERAL	11,482,674.81	-	11,482,674.81
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	-	4,844,847.69
22020303	NEWSPAPERS	48,800.03	-	48,800.03
22020304	MAGAZINES & PERIODICALS	54,484.00	-	54,484.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	-	968,969.54
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	-	968,969.54
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,906,908.62	-	2,906,908.62
22020309	UNIFORMS & OTHER CLOTHING	1,689,695.39	-	1,689,695.39
220204	MAINTENANCE SERVICES - GENERAL	201,664,651.93	99,814,907.95	201,664,651.99
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	199,629,815.90	99,814,907.95	199,629,815.90
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	290,690.86	-	290,690.89
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	-	968,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	290,690.86	-	290,690.89
220205	TRAINING - GENERAL	4,534,543.08	-	4,534,543.08
22020501	LOCAL TRAINING	4,534,543.08	-	4,534,543.08
220206	OTHER SERVICES - GENERAL	13,293,324.63	-	13,293,324.63

22020601	SECURITY SERVICES	8,448,476.94	-	8,448,476.94
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	-	4,844,847.69
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,944,942.69	-	7,944,942.69
22020702	INFORMATION TECHNOLOGY CONSULTING	3,100,095.00	-	3,100,095.00
22020703	LEGAL SERVICES	4,844,847.69	-	4,844,847.69
220208	FUEL & LUBRICANTS - GENERAL	24,052,824.53	-	24,052,824.53
22020801	MOTOR VEHICLE FUEL COST	19,781,606.81	-	19,781,606.81
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,185,971.84	-	3,185,971.84
22020803	PLANT / GENERATOR FUEL COST	1,085,245.88	-	1,085,245.88
220209	FINANCIAL CHARGES - GENERAL	48,448.48	-	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	-	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	10,117,329.77	-	10,117,329.78
22021001	REFRESHMENT & MEALS	2,906,908.62	-	2,906,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	4,534,543.08	-	4,534,543.08
22021003	PUBLICITY & ADVERTISEMENTS	737,939.00	-	737,939.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	484,484.77
22021006	POSTAGES & COURIER SERVICES	193,793.91	-	193,793.91
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	-	290,690.86
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	-	484,484.77
23	CAPITAL EXPENDITURE	939,457,633.39	-	1,852,859,576.05
2301	FIXED ASSETS PURCHASED	715,448,348.61	-	1,106,753,031.24
230101	PURCHASE OF FIXED ASSETS - GENERAL	715,448,348.61	-	1,106,753,031.24
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	36,200,701.97	-	39,820,672.16
23010128	PURCHASE OF SECURITY EQUIPMENT	679,247,646.64	-	1,066,932,359.08
2302	CONSTRUCTION / PROVISION	67,827,867.71	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	67,827,867.71	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	67,827,867.71	-	-
2303	REHABILITATION / REPAIRS	156,181,417.07	-	746,106,544.81
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	156,181,417.07	-	746,106,544.81
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	156,181,417.07	-	746,106,544.81

MDA:	011113800100 - Benue State Bureau of Entrepreneurship & Wealth Creation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,077,741,872.76</u>	-	<u>776,616,520.07</u>
21	PERSONNEL COST	<u>14,890,485.44</u>	-	<u>13,367,210.78</u>
2101	SALARY	<u>14,890,485.44</u>	-	<u>13,367,210.78</u>
210101	SALARIES AND WAGES	<u>14,890,485.44</u>	-	<u>13,367,210.78</u>
21010101	SALARY	14,890,485.44	-	13,367,210.78
22	OTHER RECURRENT COSTS	<u>817,988,120.81</u>	-	<u>217,052,724.34</u>
2202	OVERHEAD COST	<u>817,988,120.81</u>	-	<u>217,052,724.34</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>29,069,086.16</u>	-	<u>14,869,086.16</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	-	2,244,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	-	4,244,847.69
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	-	8,379,390.77
220202	UTILITIES - GENERAL	<u>6,530,854.69</u>	-	<u>6,530,854.69</u>
22020201	ELECTRICITY CHARGES	2,092,974.20	-	2,092,974.20
22020202	TELEPHONE CHARGES	465,105.38	-	465,105.38
22020203	INTERNET ACCESS CHARGES	484,484.77	-	484,484.77
22020205	WATER RATES	96,896.95	-	96,896.95
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,391,393.39	-	3,391,393.39
220203	MATERIALS & SUPPLIES - GENERAL	<u>9,556,946.56</u>	-	<u>5,556,946.56</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,873,823.04	-	4,873,823.04
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	198,638.76	-	198,638.76
220204	MAINTENANCE SERVICES - GENERAL	<u>18,420,110.93</u>	-	<u>18,420,110.93</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	-	2,906,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	67,827.87	-	67,827.87
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	-	4,844,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	-	96,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	813,934.41	-	813,934.41
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	-	9,689,695.39

220205	TRAINING - GENERAL	676,825,222.79	-	109,089,826.32
22020501	LOCAL TRAINING	676,825,222.79	-	109,089,826.32
220206	OTHER SERVICES - GENERAL	3,110,900.93	-	3,110,900.93
22020601	SECURITY SERVICES	1,860,421.51	-	1,860,421.51
22020605	CLEANING & FUMIGATION SERVICES	1,250,479.41	-	1,250,479.41
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	19,379,390.77	-	19,379,390.77
22020702	INFORMATION TECHNOLOGY CONSULTING	4,844,847.69	-	4,844,847.69
22020703	LEGAL SERVICES	9,689,695.39	-	9,689,695.39
22020709	AUDITING OF ACCOUNTS	4,844,847.69	-	4,844,847.69
220208	FUEL & LUBRICANTS - GENERAL	28,836,533.47	-	17,836,533.47
22020801	MOTOR VEHICLE FUEL COST	19,534,425.90	-	8,534,425.90
22020803	PLANT / GENERATOR FUEL COST	9,302,107.57	-	9,302,107.57
220209	FINANCIAL CHARGES - GENERAL	5,135,538.56	-	5,135,538.56
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	-	290,690.86
22020902	INSURANCE PREMIUM	4,844,847.69	-	4,844,847.69
220210	MISCELLANEOUS EXPENSES GENERAL	21,123,535.94	-	17,123,535.94
22021001	REFRESHMENT & MEALS	968,969.54	-	968,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	13,371,779.63	-	10,371,779.63
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	-	3,844,847.69
22021006	POSTAGES & COURIER SERVICES	484,484.77	-	484,484.77
22021007	WELFARE PACKAGES	968,969.54	-	968,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	-	484,484.77
23	CAPITAL EXPENDITURE	<u>1,244,863,266.51</u>	-	<u>546,196,584.95</u>
2301	FIXED ASSETS PURCHASED	<u>1,051,069,358.76</u>	-	<u>407,402,677.20</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>1,051,069,358.76</u>	-	<u>407,402,677.20</u>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	13,836,885.01	-	13,836,885.01
23010113	PURCHASE OF COMPUTERS	861,413.92	-	-
23010119	PURCHASE OF POWER GENERATING SET	48,448,476.94	-	48,448,476.94
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	261,195,428.86	-	218,390,161.22
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	726,727,154.04	-	126,727,154.04
2302	CONSTRUCTION / PROVISION	<u>38,758,781.55</u>	-	<u>38,758,781.55</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>38,758,781.55</u>	-	<u>38,758,781.55</u>

23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	38,758,781.55	-	38,758,781.55
2303	REHABILITATION / REPAIRS	<i>145,345,430.81</i>	-	<i>90,345,430.81</i>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	145,345,430.81	-	90,345,430.81
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	145,345,430.81	-	90,345,430.81
2305	OTHER CAPITAL PROJECTS	<i>9,689,695.39</i>	-	<i>9,689,695.39</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	9,689,695.39	-	9,689,695.39
23050103	MONITORING AND EVALUATION	9,689,695.39	-	9,689,695.39

MDA:	011200300100 - Benue State House of Assembly			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>17,550,000,000.00</u>	<u>3,682,205,051.48</u>	<u>19,550,000,000.00</u>
21	PERSONNEL COST	<u>717,926,040.36</u>	<u>334,446,983.22</u>	<u>817,926,040.36</u>
2101	SALARY	<u>717,926,040.36</u>	<u>334,446,983.22</u>	<u>817,926,040.36</u>
210101	SALARIES AND WAGES	<u>717,926,040.36</u>	<u>334,446,983.22</u>	<u>817,926,040.36</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	717,926,040.36	334,446,983.22	817,926,040.36
22	OTHER RECURRENT COSTS	<u>16,832,073,959.64</u>	<u>3,347,758,068.26</u>	<u>18,732,073,959.64</u>
2202	OVERHEAD COST	<u>16,802,229,697.85</u>	<u>3,323,488,068.26</u>	<u>18,669,229,697.85</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>6,732,156,466.81</u>	<u>915,219,581.00</u>	<u>7,532,156,467.81</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,980,766,408.77	404,657,000.00	3,180,766,409.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,973,814,386.41	467,905,000.00	3,173,814,386.41
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	482,039,962.32	-	682,039,962.32
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	295,535,709.31	42,657,581.00	495,535,709.31
220202	UTILITIES - GENERAL	<u>93,573,388.34</u>	<u>50,354,079.77</u>	<u>104,573,567.35</u>
22020201	ELECTRICITY CHARGES	38,758,781.55	28,669,079.77	42,758,781.55
22020202	TELEPHONE CHARGES	14,505,473.99	-	14,505,473.00
22020203	INTERNET ACCESS CHARGES	13,565,573.54	9,975,000.00	20,565,753.54
22020205	WATER RATES	15,115,924.80	9,710,000.00	15,115,924.80
22020206	SEWERAGE CHARGES	11,627,634.46	2,000,000.00	11,627,634.46
220203	MATERIALS & SUPPLIES - GENERAL	<u>374,201,602.68</u>	<u>229,652,505.00</u>	<u>370,629,207.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	103,922,140.00	61,901,170.00	80,827,688.12
22020302	BOOKS	49,805,070.00	35,902,535.00	48,448,476.94
22020303	NEWSPAPERS	25,387,001.91	18,385,000.00	35,387,001.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	58,444,000.00	37,258,800.00	48,603,629.24
22020306	PRINTING OF SECURITY DOCUMENTS	26,764,000.00	13,382,000.00	19,534,543.08
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	19,379,390.77	16,143,000.00	79,379,390.77
22020309	UNIFORMS & OTHER CLOTHING	90,500,000.00	46,680,000.00	58,448,476.94
220204	MAINTENANCE SERVICES - GENERAL	<u>667,146,399.86</u>	<u>409,538,284.70</u>	<u>749,748,382.42</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	143,994,000.00	86,387,210.00	197,052,106.18
22020402	MAINTENANCE OF OFFICE FURNITURE	237,213,866.00	149,187,974.70	251,288,088.04

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	104,964,600.00	60,502,300.00	78,021,661.62
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	33,913,933.86	25,305,000.00	71,741,621.98
22020405	MAINTENANCE OF PLANTS/GENERATORS	44,500,000.00	34,623,800.00	54,039,665.53
22020406	OTHER MAINTENANCE SERVICES	78,660,000.00	41,582,000.00	54,039,665.53
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	23,900,000.00	11,950,000.00	43,565,573.54
220205	TRAINING - GENERAL	178,315,520.00	95,815,320.00	150,896,953.87
22020501	LOCAL TRAINING	178,315,520.00	95,815,320.00	150,896,953.87
220206	OTHER SERVICES - GENERAL	236,121,706.00	147,285,853.00	266,319,714.81
22020601	SECURITY SERVICES	171,286,358.00	110,993,179.00	150,431,496.56
22020603	RESIDENTIAL RENT	60,913,348.00	34,331,674.00	112,834,002.83
22020605	CLEANING & FUMIGATION SERVICES	3,922,000.00	1,961,000.00	3,054,215.42
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	31,300,000.00	15,650,000.00	30,689,695.39
22020703	LEGAL SERVICES	31,300,000.00	15,650,000.00	30,689,695.39
220208	FUEL & LUBRICANTS - GENERAL	417,693,561.88	169,526,000.00	258,497,543.03
22020801	MOTOR VEHICLE FUEL COST	167,838,000.00	96,281,000.00	130,069,265.75
22020803	PLANT / GENERATOR FUEL COST	239,100,000.00	68,900,000.00	92,672,715.40
22020806	COOKING GAS/FUEL COST	10,755,561.88	4,345,000.00	35,755,561.88
220209	FINANCIAL CHARGES - GENERAL	5,813,818.02	557,201.24	5,813,818.02
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,813,818.02	557,201.24	5,813,818.02
220210	MISCELLANEOUS EXPENSES GENERAL	8,065,907,234.26	1,289,889,243.55	9,199,904,348.15
22021001	REFRESHMENT & MEALS	154,940,000.00	80,320,000.00	150,207,258.48
22021002	HONORARIUM & SITTING ALLOWANCE	117,600,000.00	62,936,523.55	100,983,020.02
22021003	PUBLICITY & ADVERTISEMENTS	35,010,000.00	17,505,000.00	25,379,390.77
22021004	MEDICAL EXPENSES-LOCAL	25,193,208.01	14,200,000.00	25,193,208.01
22021006	POSTAGES & COURIER SERVICES	1,627,868.83	-	1,627,868.83
22021007	WELFARE PACKAGES	3,211,288,137.50	450,308,068.23	4,208,870,724.45
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	112,400,466.49	77,680,000.00	112,400,466.49
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	76,000,000.00	38,000,000.00	50,448,476.94
22021019	MEDICAL EXPENSES-INTERNATIONAL	48,932,961.71	-	48,932,961.71
22021021	SPECIAL DAYS/CELEBRATIONS	265,500,000.00	136,466,800.00	258,446,380.73
22021041	CONTINGENCY	4,017,414,591.72	412,472,851.77	4,217,414,591.72
2204	GRANTS AND CONTRIBUTIONS GENERAL	29,844,261.79	24,270,000.00	62,844,261.79
220401	LOCAL GRANTS AND CONTRIBUTIONS	29,844,261.79	24,270,000.00	62,844,261.79
22040109	GRANTS TO COMMUNITIES/NGOs	29,844,261.79	24,270,000.00	62,844,261.79

MDA:	011200400100 - Benue State House of Assembly Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>700,000,000.00</u>	<u>193,205,510.04</u>	<u>1,140,427,333.98</u>
21	PERSONNEL COST	<u>386,037,442.88</u>	<u>125,482,762.53</u>	<u>346,546,382.96</u>
2101	SALARY	<u>386,037,442.88</u>	<u>125,482,762.53</u>	<u>338,546,382.96</u>
210101	SALARIES AND WAGES	<u>386,037,442.88</u>	<u>125,482,762.53</u>	<u>338,546,382.96</u>
21010101	SALARY	386,037,442.88	125,482,762.53	338,546,382.96
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	<u>8,000,000.00</u>
210201	ALLOWANCES	-	-	<u>8,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	-	-	8,000,000.00
22	OTHER RECURRENT COSTS	<u>313,962,557.12</u>	<u>67,722,747.51</u>	<u>161,242,829.99</u>
2202	OVERHEAD COST	<u>291,289,841.72</u>	<u>67,622,747.51</u>	<u>158,742,829.99</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>36,722,448.35</u>	<u>10,764,580.00</u>	<u>17,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,827,867.71	10,694,580.00	5,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,448,476.94	70,000.00	1,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,446,103.70	-	1,000,000.00
220202	UTILITIES - GENERAL	<u>19,863,875.54</u>	<u>3,700,000.00</u>	<u>7,940,000.00</u>
22020201	ELECTRICITY CHARGES	968,969.54	295,000.00	440,000.00
22020202	TELEPHONE CHARGES	484,484.77	200,000.00	200,000.00
22020203	INTERNET ACCESS CHARGES	14,534,543.08	2,775,000.00	5,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,937,939.08	150,000.00	2,000,000.00
22020205	WATER RATES	968,969.54	115,000.00	200,000.00
22020206	SEWERAGE CHARGES	968,969.54	165,000.00	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>38,728,775.02</u>	<u>14,435,000.00</u>	<u>28,800,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,448,476.94	5,135,000.00	20,000,000.00
22020302	BOOKS	14,534,543.08	7,630,000.00	2,000,000.00
22020303	NEWSPAPERS	968,969.54	87,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	968,969.54	290,000.00	1,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,844,847.69	545,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,782,786.77	490,000.00	3,000,000.00

22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,695,696.69	135,000.00	200,000.00
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	123,000.00	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	68,016,609.65	8,209,000.00	16,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	960,000.00	10,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	29,113,654.48	4,320,000.00	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,523,564.40	722,000.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	758,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	850,000.00	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	599,000.00	1,000,000.00
220205	TRAINING - GENERAL	26,586,649.26	-	15,000,000.00
22020501	LOCAL TRAINING	16,896,953.87	-	14,000,000.00
22020502	INTERNATIONAL TRAINING	9,689,695.39	-	1,000,000.00
220206	OTHER SERVICES - GENERAL	27,131,147.08	7,525,000.00	8,458,000.00
22020601	SECURITY SERVICES	2,906,908.62	660,000.00	1,500,000.00
22020602	OFFICE RENT	14,534,543.08	5,458,000.00	5,458,000.00
22020605	CLEANING & FUMIGATION SERVICES	9,689,695.39	1,407,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	23,255,268.93	3,310,382.91	14,500,000.00
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	815,000.00	10,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	968,969.54	345,000.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	9,689,695.39	1,850,382.91	1,000,000.00
22020806	COOKING GAS/FUEL COST	2,906,908.62	300,000.00	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	484,484.77	22,284.60	181,829.99
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	22,284.60	181,829.99
220210	MISCELLANEOUS EXPENSES GENERAL	50,500,583.11	19,656,500.00	50,363,000.00
22021001	REFRESHMENT & MEALS	13,951,989.56	7,888,000.00	10,763,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	8,448,476.94	4,645,000.00	20,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	9,689,695.39	1,983,000.00	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	13,387,512.62	3,300,000.00	3,300,000.00
22021006	POSTAGES & COURIER SERVICES	968,969.54	137,000.00	300,000.00
22021007	WELFARE PACKAGES	2,116,000.00	703,500.00	10,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,937,939.08	1,000,000.00	1,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	22,672,715.40	100,000.00	2,500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	22,672,715.40	100,000.00	2,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	22,672,715.40	100,000.00	2,500,000.00

23	CAPITAL EXPENDITURE	-	-	<u>632,638,121.03</u>
2301	FIXED ASSETS PURCHASED	-	-	<u>372,540,000.00</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	<u>372,540,000.00</u>
23010102	PURCHASE OF OFFICE BUILDINGS	-	-	150,000,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	4,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	40,000,000.00
23010106	PURCHASE OF VANS	-	-	40,000,000.00
23010108	PURCHASE OF BUSES	-	-	40,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	50,000,000.00
23010113	PURCHASE OF COMPUTERS	-	-	4,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	-	-	1,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	2,000,000.00
23010116	PURCHASE OF TYPEWRITERS	-	-	500,000.00
23010117	PURCHASE OF SHREDDING MACHINES	-	-	500,000.00
23010118	PURCHASE OF SCANNERS	-	-	540,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	4,000,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	-	1,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	-	-	20,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	5,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	5,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	5,000,000.00
2302	CONSTRUCTION / PROVISION	-	-	<u>229,883,023.01</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	<u>229,883,023.01</u>
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	10,215,098.02
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	214,667,924.99
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	5,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	<u>30,215,098.02</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	<u>30,215,098.02</u>
23050101	RESEARCH AND DEVELOPMENT	-	-	10,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	20,215,098.02

MDA:	012300100100 - Ministry of Information & Orientation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,378,380,123.35</u>	<u>637,156,313.03</u>	<u>3,569,288,049.14</u>
21	PERSONNEL COST	<u>849,780,538.08</u>	<u>633,532,070.67</u>	<u>449,780,550.00</u>
2101	SALARY	<u>849,780,538.08</u>	<u>633,532,070.67</u>	<u>449,780,550.00</u>
210101	SALARIES AND WAGES	<u>849,780,538.08</u>	<u>633,532,070.67</u>	<u>449,780,550.00</u>
21010101	SALARY	849,780,538.08	633,532,070.67	449,780,550.00
22	OTHER RECURRENT COSTS	<u>1,650,338,935.83</u>	<u>3,624,242.36</u>	<u>1,221,007,030.00</u>
2202	OVERHEAD COST	<u>1,650,338,935.83</u>	<u>3,624,242.36</u>	<u>1,221,007,030.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,853,830.04</u>	<u>20,000.00</u>	<u>5,009,270.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,373,975.37	-	2,450,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,479,854.67	20,000.00	2,559,270.00
220202	UTILITIES - GENERAL	<u>2,492,927.95</u>	<u>40,000.00</u>	<u>2,564,750.00</u>
22020201	ELECTRICITY CHARGES	290,690.86	-	300,000.00
22020202	TELEPHONE CHARGES	284,877.04	-	294,000.00
22020203	INTERNET ACCESS CHARGES	1,837,360.04	-	1,896,200.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	80,000.00	40,000.00	74,550.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>933,173,309.69</u>	<u>1,910,000.00</u>	<u>502,617,290.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,720,000.00	1,860,000.00	2,617,290.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	928,484,340.15	50,000.00	500,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	-	-
220204	MAINTENANCE SERVICES - GENERAL	<u>3,682,093.94</u>	<u>290,000.00</u>	<u>3,886,870.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	220,000.00	500,370.00
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	-	968,970.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,527.25	-	77,530.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	10,000.00	970,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	-	500,000.00
22020406	OTHER MAINTENANCE SERVICES	164,724.82	60,000.00	170,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	678,278.68	-	700,000.00
220205	TRAINING - GENERAL	<u>193,793.91</u>	<u>-</u>	<u>1,000,000.00</u>
22020501	LOCAL TRAINING	193,793.91	-	1,000,000.00

220206	OTHER SERVICES - GENERAL	242,242.38	-	250,000.00
22020601	SECURITY SERVICES	193,793.91	-	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	48,448.48	-	50,000.00
220208	FUEL & LUBRICANTS - GENERAL	1,669,573.27	20,000.00	1,750,050.00
22020801	MOTOR VEHICLE FUEL COST	1,185,088.50	20,000.00	1,250,050.00
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	500,000.00
220209	FINANCIAL CHARGES - GENERAL	193,793.91	2,242.36	58,800.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	2,242.36	58,800.00
220210	MISCELLANEOUS EXPENSES GENERAL	703,837,370.74	1,342,000.00	703,870,000.00
22021001	REFRESHMENT & MEALS	968,969.54	44,000.00	1,250,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	726,727.15	-	750,000.00
22021003	PUBLICITY & ADVERTISEMENTS	699,242,049.94	200,000.00	700,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	50,000.00	550,000.00
22021006	POSTAGES & COURIER SERVICES	48,448.48	10,000.00	50,000.00
22021007	WELFARE PACKAGES	1,276,000.00	638,000.00	970,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	290,690.86	-	300,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	800,000.00	400,000.00	-
23	CAPITAL EXPENDITURE	878,260,649.45	-	1,898,500,469.14
2301	FIXED ASSETS PURCHASED	87,430,640.00	-	1,304,712,139.06
230101	PURCHASE OF FIXED ASSETS - GENERAL	87,430,640.00	-	1,304,712,139.06
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	40,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	166,936,019.76
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	87,430,640.00	-	1,097,776,119.30
2303	REHABILITATION / REPAIRS	790,830,009.45	-	512,048,782.25
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	790,830,009.45	-	512,048,782.25
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	742,381,532.51	-	48,448,476.94
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	48,448,476.94	-	463,600,305.32
2305	OTHER CAPITAL PROJECTS	-	-	81,739,547.83
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	81,739,547.83
23050103	MONITORING AND EVALUATION	-	-	56,710,686.51
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	25,028,861.32

MDA:	012300300100 - Benue State Television Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	220,106,445.44	50,691,162.55	150,907,992.97
21	PERSONNEL COST	97,976,943.40	28,982,662.73	60,726,943.40
2101	SALARY	94,726,943.40	28,982,662.73	60,726,943.40
210101	SALARIES AND WAGES	94,726,943.40	28,982,662.73	60,726,943.40
21010101	SALARY	94,726,943.40	28,982,662.73	60,726,943.40
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,250,000.00	-	-
210201	ALLOWANCES	3,250,000.00	-	-
21020101	NON REGULAR ALLOWANCES	3,250,000.00	-	-
22	OTHER RECURRENT COSTS	103,307,268.75	21,708,499.82	52,671,398.01
2202	OVERHEAD COST	103,307,268.75	21,708,499.82	52,671,398.01
220201	TRAVEL & TRANSPORT - GENERAL	3,391,393.39	1,262,999.54	3,925,092.31
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	1,144,969.54	2,471,638.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	118,030.00	1,453,454.31
220202	UTILITIES - GENERAL	28,762,891.79	5,768,476.50	9,593,322.12
22020201	ELECTRICITY CHARGES	1,308,108.88	400,000.00	1,308,108.88
22020202	TELEPHONE CHARGES	968,969.54	50,000.00	968,969.54
22020203	INTERNET ACCESS CHARGES	14,050,058.31	3,749,600.00	4,050,058.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	11,747,786.69	1,568,876.50	2,747,786.69
22020205	WATER RATES	169,569.67	-	-
22020206	SEWERAGE CHARGES	33,913.93	-	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	-	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	7,318,442.51	2,852,500.00	7,318,442.51
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,197,599.48	2,220,000.00	3,197,599.48
22020303	NEWSPAPERS	484,484.77	102,500.00	484,484.77
22020304	MAGAZINES & PERIODICALS	484,484.77	-	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	765,485.94	125,000.00	765,485.94
22020306	PRINTING OF SECURITY DOCUMENTS	400,000.00	360,000.00	400,000.00
22020309	UNIFORMS & OTHER CLOTHING	1,986,387.55	45,000.00	1,986,387.55
220204	MAINTENANCE SERVICES - GENERAL	11,637,324.16	4,475,100.00	9,637,324.16

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	1,460,100.00	2,422,423.85
22020402	MAINTENANCE OF OFFICE FURNITURE	542,622.94	161,500.00	542,622.94
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	823,624.11	65,000.00	823,624.11
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	1,261,500.00	2,844,847.69
22020405	MAINTENANCE OF PLANTS/GENERATORS	726,727.15	255,000.00	726,727.15
22020406	OTHER MAINTENANCE SERVICES	1,453,454.31	822,000.00	1,453,454.31
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	823,624.11	450,000.00	823,624.11
220205	TRAINING - GENERAL	16,803,482.15	200,000.00	2,803,482.15
22020501	LOCAL TRAINING	14,381,058.31	200,000.00	1,381,058.31
22020502	INTERNATIONAL TRAINING	2,422,423.85	-	1,422,423.85
220206	OTHER SERVICES - GENERAL	1,501,902.79	630,000.00	1,501,902.79
22020601	SECURITY SERVICES	1,017,418.02	630,000.00	1,017,418.02
22020605	CLEANING & FUMIGATION SERVICES	484,484.77	-	484,484.77
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,862,265.71	20,000.00	4,862,265.71
22020701	FINANCIAL CONSULTING	339,139.34	-	339,139.34
22020702	INFORMATION TECHNOLOGY CONSULTING	2,906,908.62	-	1,906,908.62
22020703	LEGAL SERVICES	484,484.77	-	484,484.77
22020704	ENGINEERING SERVICES	1,453,454.31	20,000.00	1,453,454.31
22020705	ARCHITECTURAL SERVICES	339,139.34	-	339,139.34
22020706	SURVEYING SERVICES	339,139.34	-	339,139.34
220208	FUEL & LUBRICANTS - GENERAL	9,989,115.74	2,865,000.00	4,989,115.74
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	1,248,000.00	2,422,423.85
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	474,795.07	1,500.00	474,795.07
22020803	PLANT / GENERATOR FUEL COST	7,091,896.81	1,615,500.00	2,091,896.81
220209	FINANCIAL CHARGES - GENERAL	67,827.87	46,223.78	67,827.87
22020901	BANK CHARGES (OTHER THAN INTEREST)	67,827.87	46,223.78	67,827.87
220210	MISCELLANEOUS EXPENSES GENERAL	17,972,622.66	3,588,200.00	7,972,622.66
22021001	REFRESHMENT & MEALS	968,969.54	211,800.00	968,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	20,000.00	484,484.77
22021003	PUBLICITY & ADVERTISEMENTS	12,112,119.23	1,906,400.00	2,112,119.23
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	484,484.77
22021006	POSTAGES & COURIER SERVICES	135,655.74	-	135,655.74
22021007	WELFARE PACKAGES	2,422,423.85	1,010,000.00	2,422,423.85
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	880,000.00	440,000.00	880,000.00

22021021	SPECIAL DAYS/CELEBRATIONS	484,484.77	-	484,484.77
23	<i>CAPITAL EXPENDITURE</i>	<i>18,822,233.29</i>	<i>-</i>	<i>37,509,651.56</i>
2301	FIXED ASSETS PURCHASED	<i>10,106,352.29</i>	<i>-</i>	<i>10,106,352.29</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<i>10,106,352.29</i>	<i>-</i>	<i>10,106,352.29</i>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,478,483.46	-	8,478,483.46
23010119	PURCHASE OF POWER GENERATING SET	1,627,868.83	-	1,627,868.83
2302	CONSTRUCTION / PROVISION	<i>3,391,393.39</i>	<i>-</i>	<i>3,391,393.39</i>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<i>3,391,393.39</i>	<i>-</i>	<i>3,391,393.39</i>
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	3,391,393.39	-	3,391,393.39
2303	REHABILITATION / REPAIRS	<i>1,254,815.55</i>	<i>-</i>	<i>1,254,815.55</i>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<i>1,254,815.55</i>	<i>-</i>	<i>1,254,815.55</i>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,254,815.55	-	1,254,815.55
2305	OTHER CAPITAL PROJECTS	<i>4,069,672.06</i>	<i>-</i>	<i>22,757,090.33</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<i>4,069,672.06</i>	<i>-</i>	<i>22,757,090.33</i>
23050102	COMPUTER SOFTWARE ACQUISITION	4,069,672.06	-	22,757,090.33

MDA:	012300400100 - Radio Benue Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>474,264,671.84</u>	<u>322,614,362.51</u>	<u>450,645,022.15</u>
21	PERSONNEL COST	<u>426,075,878.74</u>	<u>317,242,697.01</u>	<u>426,075,878.74</u>
2101	SALARY	<u>426,075,878.74</u>	<u>317,242,697.01</u>	<u>426,075,878.74</u>
210101	SALARIES AND WAGES	<u>426,075,878.74</u>	<u>317,242,697.01</u>	<u>426,075,878.74</u>
21010101	SALARY	426,075,878.74	317,242,697.01	426,075,878.74
22	OTHER RECURRENT COSTS	<u>48,188,793.10</u>	<u>5,371,665.50</u>	<u>24,569,143.41</u>
2202	OVERHEAD COST	<u>48,188,793.10</u>	<u>5,371,665.50</u>	<u>24,569,143.41</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,073,594.81</u>	<u>50,000.00</u>	<u>2,073,594.81</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	620,140.50	-	620,140.50
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	50,000.00	1,453,454.31
220202	UTILITIES - GENERAL	<u>6,046,369.92</u>	<u>300,000.00</u>	<u>6,046,369.92</u>
22020201	ELECTRICITY CHARGES	1,986,387.55	-	1,986,387.55
22020202	TELEPHONE CHARGES	135,655.74	-	135,655.74
22020203	INTERNET ACCESS CHARGES	436,036.29	-	436,036.29
22020204	SATELLITE BROADCASTING ACCESS CHARGES	726,727.15	-	726,727.15
22020205	WATER RATES	339,139.34	-	339,139.34
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,422,423.85	300,000.00	2,422,423.85
220203	MATERIALS & SUPPLIES - GENERAL	<u>949,590.15</u>	<u>718,000.00</u>	<u>949,590.15</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	629,830.20	718,000.00	629,830.20
22020305	PRINTING OF NON SECURITY DOCUMENTS	319,759.95	-	319,759.95
220204	MAINTENANCE SERVICES - GENERAL	<u>6,895,187.24</u>	<u>1,206,600.00</u>	<u>6,275,537.54</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	339,139.34	-	339,139.34
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	5,000.00	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	78,486.53	-	78,486.53
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	954,435.00	100,000.00	954,435.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,162,763.45	575,600.00	1,162,763.45
22020406	OTHER MAINTENANCE SERVICES	3,875,878.15	526,000.00	3,256,228.46
220205	TRAINING - GENERAL	<u>1,453,454.31</u>	<u>-</u>	<u>1,453,454.31</u>
22020501	LOCAL TRAINING	1,453,454.31	-	1,453,454.31

220206	OTHER SERVICES - GENERAL	804,244.72	-	804,244.72
22020601	SECURITY SERVICES	562,002.33	-	562,002.33
22020605	CLEANING & FUMIGATION SERVICES	242,242.38	-	242,242.38
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	174,414.52	-	174,414.52
22020702	INFORMATION TECHNOLOGY CONSULTING	174,414.52	-	174,414.52
220208	FUEL & LUBRICANTS - GENERAL	28,375,303.97	3,003,500.00	5,375,303.97
22020801	MOTOR VEHICLE FUEL COST	1,259,660.40	1,460,000.00	1,259,660.40
22020803	PLANT / GENERATOR FUEL COST	27,115,643.57	1,543,500.00	4,115,643.57
220209	FINANCIAL CHARGES - GENERAL	48,448.48	6,565.50	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	6,565.50	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	1,368,184.99	87,000.00	1,368,184.99
22021001	REFRESHMENT & MEALS	145,345.43	-	145,345.43
22021002	HONORARIUM & SITTING ALLOWANCE	48,448.48	-	48,448.48
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	25,000.00	145,345.43
22021004	MEDICAL EXPENSES-LOCAL	96,896.95	-	96,896.95
22021006	POSTAGES & COURIER SERVICES	21,317.33	62,000.00	21,317.33
22021007	WELFARE PACKAGES	755,796.24	-	755,796.24
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	48,448.48	-	48,448.48
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	58,138.17	-	58,138.17
22021021	SPECIAL DAYS/CELEBRATIONS	48,448.48	-	48,448.48

MDA:	012301300100 - Benue Printing and Publishing Corporation (BPPC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>171,245,887.88</u>	<u>120,832,408.33</u>	<u>166,000,000.00</u>
21	PERSONNEL COST	<u>155,587,340.14</u>	<u>114,333,434.96</u>	<u>155,300,000.00</u>
2101	SALARY	<u>155,587,340.14</u>	<u>114,333,434.96</u>	<u>155,300,000.00</u>
210101	SALARIES AND WAGES	<u>155,587,340.14</u>	<u>114,333,434.96</u>	<u>155,300,000.00</u>
21010101	SALARY	155,587,340.14	114,333,434.96	155,300,000.00
22	OTHER RECURRENT COSTS	<u>15,658,547.74</u>	<u>6,498,973.37</u>	<u>10,700,000.00</u>
2202	OVERHEAD COST	<u>15,658,547.74</u>	<u>6,498,973.37</u>	<u>10,700,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>894,613.93</u>	<u>247,000.00</u>	<u>600,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	199,413.93	-	100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	695,200.00	247,000.00	500,000.00
220202	UTILITIES - GENERAL	<u>2,264,023.77</u>	<u>967,125.00</u>	<u>1,287,000.00</u>
22020201	ELECTRICITY CHARGES	462,000.00	137,000.00	362,000.00
22020202	TELEPHONE CHARGES	574,500.00	282,250.00	250,000.00
22020203	INTERNET ACCESS CHARGES	1,050,900.00	547,875.00	550,000.00
22020205	WATER RATES	145,287.29	-	100,000.00
22020206	SEWERAGE CHARGES	31,336.47	-	25,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,753,421.23</u>	<u>2,778,100.00</u>	<u>5,075,526.70</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,391,393.39	1,654,300.00	1,862,455.53
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,814,556.13	1,123,800.00	2,800,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	413,071.71	-	313,071.17
22020309	UNIFORMS & OTHER CLOTHING	134,400.00	-	100,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>3,088,399.54</u>	<u>1,173,200.00</u>	<u>1,551,837.82</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	-	200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	446,917.82	152,000.00	146,917.82
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	370,800.00	351,200.00	270,800.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	831,300.00	355,600.00	331,300.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	858,000.00	314,400.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	96,896.95	-	102,820.00
220208	FUEL & LUBRICANTS - GENERAL	<u>1,595,078.66</u>	<u>382,800.00</u>	<u>1,156,622.29</u>

22020801	MOTOR VEHICLE FUEL COST	572,137.52	135,500.00	372,137.52
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	-	184,484.77
22020803	PLANT / GENERATOR FUEL COST	538,456.37	247,300.00	600,000.00
220209	FINANCIAL CHARGES - GENERAL	71,381.74	46,248.37	55,318.74
22020901	BANK CHARGES (OTHER THAN INTEREST)	71,381.74	46,248.37	55,318.74
220210	MISCELLANEOUS EXPENSES GENERAL	1,991,628.87	904,500.00	973,694.45
22021001	REFRESHMENT & MEALS	693,200.00	354,000.00	200,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	101,131.35	-	101,131.35
22021003	PUBLICITY & ADVERTISEMENTS	17,092.62	-	40,000.00
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	89,500.00	139,139.34
22021006	POSTAGES & COURIER SERVICES	61,045.08	-	15,145.08
22021007	WELFARE PACKAGES	678,278.68	425,500.00	378,278.68
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	101,741.80	35,500.00	100,000.00

MDA:	012305500100 - Government Printing Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>163,283,051.04</u>	<u>1,268,093.92</u>	<u>162,362,529.98</u>
21	PERSONNEL COST	<u>12,094,733.92</u>	<u>1,268,093.92</u>	<u>12,094,733.92</u>
2101	SALARY	<u>12,094,733.92</u>	<u>1,268,093.92</u>	<u>12,094,733.92</u>
210101	SALARIES AND WAGES	<u>12,094,733.92</u>	<u>1,268,093.92</u>	<u>12,094,733.92</u>
21010101	SALARY	12,094,733.92	1,268,093.92	12,094,733.92
22	OTHER RECURRENT COSTS	<u>6,860,304.33</u>	<u>-</u>	<u>6,860,304.33</u>
2202	OVERHEAD COST	<u>6,860,304.33</u>	<u>-</u>	<u>6,860,304.33</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>423,042.41</u>	<u>-</u>	<u>423,042.41</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	211,521.21	-	211,521.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	211,521.21	-	211,521.21
220202	UTILITIES - GENERAL	<u>846,084.82</u>	<u>-</u>	<u>846,084.82</u>
22020201	ELECTRICITY CHARGES	634,563.62	-	634,563.62
22020202	TELEPHONE CHARGES	42,304.24	-	42,304.24
22020203	INTERNET ACCESS CHARGES	42,304.24	-	42,304.24
22020205	WATER RATES	63,456.36	-	63,456.36
22020206	SEWERAGE CHARGES	63,456.36	-	63,456.36
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,674,484.80</u>	<u>-</u>	<u>2,674,484.80</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	511,075.72	-	511,075.72
22020304	MAGAZINES & PERIODICALS	225,470.01	-	225,470.01
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	-	968,969.54
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	-	968,969.54
220204	MAINTENANCE SERVICES - GENERAL	<u>1,595,031.42</u>	<u>-</u>	<u>1,595,031.42</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	296,129.69	-	296,129.69
22020402	MAINTENANCE OF OFFICE FURNITURE	514,500.54	-	514,500.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	84,608.48	-	84,608.48
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	42,304.24	-	42,304.24
22020405	MAINTENANCE OF PLANTS/GENERATORS	514,500.54	-	514,500.54
22020406	OTHER MAINTENANCE SERVICES	142,987.93	-	142,987.93
220205	TRAINING - GENERAL	<u>211,521.21</u>	<u>-</u>	<u>211,521.21</u>

22020501	LOCAL TRAINING	211,521.21	-	211,521.21
220206	OTHER SERVICES - GENERAL	84,608.48	-	84,608.48
22020601	SECURITY SERVICES	42,304.24	-	42,304.24
22020605	CLEANING & FUMIGATION SERVICES	42,304.24	-	42,304.24
220208	FUEL & LUBRICANTS - GENERAL	713,733.27	-	713,733.27
22020801	MOTOR VEHICLE FUEL COST	211,521.21	-	211,521.21
22020803	PLANT / GENERATOR FUEL COST	502,212.07	-	502,212.07
220209	FINANCIAL CHARGES - GENERAL	15,668.24	-	15,668.24
22020901	BANK CHARGES (OTHER THAN INTEREST)	15,668.24	-	15,668.24
220210	MISCELLANEOUS EXPENSES GENERAL	296,129.69	-	296,129.69
22021001	REFRESHMENT & MEALS	63,456.36	-	63,456.36
22021003	PUBLICITY & ADVERTISEMENTS	105,760.60	-	105,760.60
22021007	WELFARE PACKAGES	126,912.72	-	126,912.72
23	CAPITAL EXPENDITURE	<u>144,328,012.79</u>	-	<u>143,407,491.73</u>
2301	FIXED ASSETS PURCHASED	<u>140,452,134.64</u>	-	<u>139,531,613.58</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,452,134.64	-	139,531,613.58
23010113	PURCHASE OF COMPUTERS	460,260.53	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	460,260.53	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	139,531,613.58	-	139,531,613.58
2303	REHABILITATION / REPAIRS	<u>3,875,878.15</u>	-	<u>3,875,878.15</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,875,878.15	-	3,875,878.15
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	3,875,878.15	-	3,875,878.15

MDA:	012305600100 - Bureau for Arts, Culture and Tourism			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>422,403,447.07</u>	<u>90,002,820.89</u>	<u>422,403,447.07</u>
21	PERSONNEL COST	<u>180,005,542.78</u>	<u>90,002,771.39</u>	<u>180,005,542.78</u>
2101	SALARY	<u>180,005,542.78</u>	<u>90,002,771.39</u>	<u>180,005,542.78</u>
210101	SALARIES AND WAGES	<u>180,005,542.78</u>	<u>90,002,771.39</u>	<u>180,005,542.78</u>
21010101	SALARY	180,005,542.78	90,002,771.39	180,005,542.78
22	OTHER RECURRENT COSTS	<u>124,765,002.29</u>	<u>49.50</u>	<u>124,765,002.29</u>
2202	OVERHEAD COST	<u>124,765,002.29</u>	<u>49.50</u>	<u>124,765,002.29</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>5,329,332.46</u>	-	<u>5,329,332.46</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	-	2,906,908.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,422,423.85	-	2,422,423.85
220202	UTILITIES - GENERAL	<u>678,278.68</u>	-	<u>678,278.68</u>
22020201	ELECTRICITY CHARGES	484,484.77	-	484,484.77
22020202	TELEPHONE CHARGES	145,345.43	-	145,345.43
22020205	WATER RATES	48,448.48	-	48,448.48
220203	MATERIALS & SUPPLIES - GENERAL	<u>9,253,659.09</u>	-	<u>9,253,659.09</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	-	968,969.54
22020302	BOOKS	968,969.54	-	968,969.54
22020303	NEWSPAPERS	48,448.48	-	48,448.48
22020304	MAGAZINES & PERIODICALS	484,484.77	-	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	2,906,908.62	-	2,906,908.62
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,906,908.62	-	2,906,908.62
220204	MAINTENANCE SERVICES - GENERAL	<u>4,747,950.74</u>	-	<u>4,747,950.74</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	-	1,453,454.31
22020402	MAINTENANCE OF OFFICE FURNITURE	678,278.68	-	678,278.68
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	968,969.54	-	968,969.54
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,162,763.45	-	1,162,763.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	-	484,484.77

220205	TRAINING - GENERAL	968,969.54	-	968,969.54
22020501	LOCAL TRAINING	968,969.54	-	968,969.54
220206	OTHER SERVICES - GENERAL	1,211,211.92	-	1,211,211.92
22020601	SECURITY SERVICES	484,484.77	-	484,484.77
22020605	CLEANING & FUMIGATION SERVICES	726,727.15	-	726,727.15
220208	FUEL & LUBRICANTS - GENERAL	1,453,454.31	-	1,453,454.31
22020801	MOTOR VEHICLE FUEL COST	968,969.54	-	968,969.54
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	484,484.77
220209	FINANCIAL CHARGES - GENERAL	10,174.18	49.50	10,174.18
22020901	BANK CHARGES (OTHER THAN INTEREST)	10,174.18	49.50	10,174.18
220210	MISCELLANEOUS EXPENSES GENERAL	101,111,971.37	-	101,111,971.37
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	-	1,937,939.08
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021007	WELFARE PACKAGES	1,453,454.31	-	1,453,454.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	96,896,953.87	-	96,896,953.87
23	CAPITAL EXPENDITURE	117,632,902.00	-	117,632,902.00
2301	FIXED ASSETS PURCHASED	5,716,920.28	-	5,716,920.28
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,716,920.28	-	5,716,920.28
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,875,878.15	-	3,875,878.15
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	678,278.68	-	678,278.68
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	678,278.68	-	678,278.68
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	484,484.77	-	484,484.77
2302	CONSTRUCTION / PROVISION	33,913,933.86	-	33,913,933.86
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	33,913,933.86	-	33,913,933.86
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	33,913,933.86	-	33,913,933.86
2303	REHABILITATION / REPAIRS	78,002,047.87	-	78,002,047.87
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	78,002,047.87	-	78,002,047.87
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	78,002,047.87	-	78,002,047.87

MDA:	012400100100 - Bureau of Internal Affairs and Special Services (BIASS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>51,550,147,217.10</u>	<u>188,046,689.06</u>	<u>41,014,046,257.42</u>
21	PERSONNEL COST	<u>251,708,455.96</u>	<u>188,032,507.10</u>	<u>122,222,491.00</u>
2101	SALARY	<u>251,708,455.96</u>	<u>188,032,507.10</u>	<u>122,222,491.00</u>
210101	SALARIES AND WAGES	<u>251,708,455.96</u>	<u>188,032,507.10</u>	<u>122,222,491.00</u>
21010101	SALARY	251,708,455.96	188,032,507.10	122,222,491.00
22	OTHER RECURRENT COSTS	<u>50,510,245,381.38</u>	<u>14,181.96</u>	<u>40,437,362,700.97</u>
2202	OVERHEAD COST	<u>50,122,657,565.92</u>	<u>14,181.96</u>	<u>40,350,362,700.97</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>7,267,271.54</u>	-	<u>7,267,271.54</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,782,786.77	-	6,782,786.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	484,484.77	-	484,484.77
220202	UTILITIES - GENERAL	<u>12,315,602.83</u>	-	<u>12,315,602.83</u>
22020203	INTERNET ACCESS CHARGES	11,627,634.46	-	11,627,634.46
22020204	SATELLITE BROADCASTING ACCESS CHARGES	687,968.37	-	687,968.37
220203	MATERIALS & SUPPLIES - GENERAL	<u>151,314,283.17</u>	-	<u>151,314,283.17</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	339,139.34	-	339,139.34
22020302	BOOKS	67,827.87	-	67,827.87
22020303	NEWSPAPERS	67,827.87	-	67,827.87
22020304	MAGAZINES & PERIODICALS	67,827.87	-	67,827.87
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,069,672.06	-	4,069,672.06
22020306	PRINTING OF SECURITY DOCUMENTS	1,356,557.35	-	1,356,557.35
22020309	UNIFORMS & OTHER CLOTHING	145,345,430.81	-	145,345,430.81
220204	MAINTENANCE SERVICES - GENERAL	<u>7,693,618.15</u>	-	<u>7,693,618.15</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,540,544.39	-	6,540,544.39
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	-	339,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	67,827.87	-	67,827.87
22020405	MAINTENANCE OF PLANTS/GENERATORS	67,827.87	-	67,827.87
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	678,278.68	-	678,278.68
220205	TRAINING - GENERAL	<u>20,348,360.31</u>	-	<u>20,348,360.31</u>
22020501	LOCAL TRAINING	20,348,360.31	-	20,348,360.31

220206	OTHER SERVICES - GENERAL	49,630,517,937.19	-	40,033,913,933.86
22020601	SECURITY SERVICES	33,913,933.86	-	33,913,933.86
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	49,596,604,003.33	-	40,000,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	145,345,430.81	-	75,000,000.00
22020706	SURVEYING SERVICES	145,345,430.81	-	75,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,136,577.83	-	2,136,577.83
22020801	MOTOR VEHICLE FUEL COST	2,034,836.03	-	2,034,836.03
22020803	PLANT / GENERATOR FUEL COST	101,741.80	-	101,741.80
220209	FINANCIAL CHARGES - GENERAL	101,741.80	14,181.96	101,741.80
22020901	BANK CHARGES (OTHER THAN INTEREST)	101,741.80	14,181.96	101,741.80
220210	MISCELLANEOUS EXPENSES GENERAL	145,616,742.29	-	40,271,311.48
22021001	REFRESHMENT & MEALS	67,827.87	-	67,827.87
22021002	HONORARIUM & SITTING ALLOWANCE	67,827.87	-	67,827.87
22021003	PUBLICITY & ADVERTISEMENTS	135,655.74	-	135,655.74
22021021	SPECIAL DAYS/CELEBRATIONS	145,345,430.81	-	40,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	387,587,815.46	-	87,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	387,587,815.46	-	87,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	387,587,815.46	-	87,000,000.00
23	CAPITAL EXPENDITURE	788,193,379.76	-	454,461,065.45
2301	FIXED ASSETS PURCHASED	781,410,592.99	-	447,678,278.68
230101	PURCHASE OF FIXED ASSETS - GENERAL	781,410,592.99	-	447,678,278.68
23010119	PURCHASE OF POWER GENERATING SET	41,678,278.68	-	41,678,278.68
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	400,592,975.76	-	250,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	339,139,338.55	-	156,000,000.00
2303	REHABILITATION / REPAIRS	6,782,786.77	-	6,782,786.77
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,782,786.77	-	6,782,786.77
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	6,782,786.77	-	6,782,786.77

MDA:	012500100100 - Office of the Head of Service (HOS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>841,896,443.62</u>	<u>588,605,082.38</u>	<u>790,453,319.27</u>
21	PERSONNEL COST	<u>798,345,807.32</u>	<u>576,186,711.38</u>	<u>768,248,948.51</u>
2101	SALARY	<u>698,345,807.32</u>	<u>527,599,101.38</u>	<u>703,465,468.51</u>
210101	SALARIES AND WAGES	<u>698,345,807.32</u>	<u>527,599,101.38</u>	<u>703,465,468.51</u>
21010101	SALARY	698,345,807.32	527,599,101.38	703,465,468.51
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>100,000,000.00</u>	<u>48,587,610.00</u>	<u>64,783,480.00</u>
210201	ALLOWANCES	<u>100,000,000.00</u>	<u>48,587,610.00</u>	<u>64,783,480.00</u>
21020101	NON REGULAR ALLOWANCES	100,000,000.00	48,587,610.00	64,783,480.00
22	OTHER RECURRENT COSTS	<u>43,550,636.30</u>	<u>12,418,371.00</u>	<u>22,204,370.76</u>
2202	OVERHEAD COST	<u>43,550,636.30</u>	<u>12,418,371.00</u>	<u>22,204,370.76</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,674,690.53</u>	<u>425,000.00</u>	<u>566,666.67</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	220,000.00	110,000.00	146,666.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,454,690.53	315,000.00	420,000.00
220202	UTILITIES - GENERAL	<u>1,036,797.41</u>	<u>210,000.00</u>	<u>409,841.92</u>
22020202	TELEPHONE CHARGES	81,393.44	-	81,393.44
22020203	INTERNET ACCESS CHARGES	581,381.72	150,000.00	200,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	325,573.77	60,000.00	80,000.00
22020205	WATER RATES	48,448.48	-	48,448.48
220203	MATERIALS & SUPPLIES - GENERAL	<u>12,389,808.93</u>	<u>4,510,000.00</u>	<u>7,757,835.76</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,980,386.25	4,190,000.00	7,224,582.45
22020302	BOOKS	196,000.00	98,000.00	130,666.67
22020303	NEWSPAPERS	72,000.00	60,000.00	80,000.00
22020304	MAGAZINES & PERIODICALS	58,138.17	-	58,138.17
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,034,836.03	162,000.00	216,000.00
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	-	48,448.48
220204	MAINTENANCE SERVICES - GENERAL	<u>6,604,464.18</u>	<u>1,928,000.00</u>	<u>2,691,787.86</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,592,187.31	567,000.00	756,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	280,000.00	140,000.00	186,666.67
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	121,121.19	-	121,121.19

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	100,000.00	133,333.33
22020405	MAINTENANCE OF PLANTS/GENERATORS	334,294.49	17,000.00	22,666.67
22020406	OTHER MAINTENANCE SERVICES	2,307,891.65	1,104,000.00	1,472,000.00
220205	TRAINING - GENERAL	484,484.77	175,000.00	233,333.33
22020501	LOCAL TRAINING	484,484.77	175,000.00	233,333.33
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,843,789.94	40,000.00	53,333.33
22020703	LEGAL SERVICES	2,843,789.94	40,000.00	53,333.33
220208	FUEL & LUBRICANTS - GENERAL	2,757,902.50	1,060,000.00	1,413,333.33
22020801	MOTOR VEHICLE FUEL COST	1,017,902.50	90,000.00	120,000.00
22020803	PLANT / GENERATOR FUEL COST	1,740,000.00	970,000.00	1,293,333.33
220209	FINANCIAL CHARGES - GENERAL	17,441.45	2,371.00	3,161.33
22020901	BANK CHARGES (OTHER THAN INTEREST)	17,441.45	2,371.00	3,161.33
220210	MISCELLANEOUS EXPENSES GENERAL	14,741,256.59	4,068,000.00	9,075,077.22
22021001	REFRESHMENT & MEALS	5,161,103.21	1,965,000.00	2,620,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,505,126.97	1,668,000.00	2,224,000.00
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	280,000.00	373,333.33
22021004	MEDICAL EXPENSES-LOCAL	1,955,380.53	-	1,955,380.53
22021006	POSTAGES & COURIER SERVICES	116,276.34	35,000.00	46,666.67
22021007	WELFARE PACKAGES	823,188.07	120,000.00	160,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	726,727.15	-	726,727.15
22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	-	968,969.54

MDA:	012500200100 - Bureau of Establishment and Management Services			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>666,055,860.75</u>	<u>297,270,902.45</u>	<u>672,055,860.75</u>
21	PERSONNEL COST	<u>510,615,159.88</u>	<u>255,307,579.94</u>	<u>510,615,159.88</u>
2101	SALARY	<u>510,615,159.88</u>	<u>255,307,579.94</u>	<u>510,615,159.88</u>
210101	SALARIES AND WAGES	<u>510,615,159.88</u>	<u>255,307,579.94</u>	<u>510,615,159.88</u>
21010101	SALARY	510,615,159.88	255,307,579.94	510,615,159.88
22	OTHER RECURRENT COSTS	<u>155,440,700.87</u>	<u>41,963,322.51</u>	<u>161,440,700.87</u>
2202	OVERHEAD COST	<u>155,440,700.87</u>	<u>41,963,322.51</u>	<u>161,440,700.87</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>24,224,238.47</u>	<u>58,000.00</u>	<u>24,224,238.47</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,534,543.08	-	14,534,543.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	58,000.00	9,689,695.39
220202	UTILITIES - GENERAL	<u>12,596,604.00</u>	<u>5,458,000.00</u>	<u>12,596,604.00</u>
22020203	INTERNET ACCESS CHARGES	12,596,604.00	5,458,000.00	12,596,604.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>73,436,264.31</u>	<u>36,081,405.00</u>	<u>73,436,264.31</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	71,982,810.00	35,991,405.00	71,982,810.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	90,000.00	1,453,454.31
220204	MAINTENANCE SERVICES - GENERAL	<u>10,862,148.53</u>	<u>40,000.00</u>	<u>10,862,148.53</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,980,386.25	-	9,980,386.25
22020402	MAINTENANCE OF OFFICE FURNITURE	101,741.80	-	101,741.80
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	159,879.97	10,000.00	159,879.97
22020405	MAINTENANCE OF PLANTS/GENERATORS	552,312.64	-	552,312.64
22020406	OTHER MAINTENANCE SERVICES	67,827.87	30,000.00	67,827.87
220205	TRAINING - GENERAL	<u>9,641,246.91</u>	<u>-</u>	<u>15,641,246.91</u>
22020501	LOCAL TRAINING	9,641,246.91	-	15,641,246.91
220206	OTHER SERVICES - GENERAL	<u>290,690.86</u>	<u>-</u>	<u>290,690.86</u>
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	-	290,690.86
220208	FUEL & LUBRICANTS - GENERAL	<u>1,647,248.22</u>	<u>35,000.00</u>	<u>1,647,248.22</u>
22020801	MOTOR VEHICLE FUEL COST	678,278.68	15,000.00	678,278.68
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	-	484,484.77
22020803	PLANT / GENERATOR FUEL COST	484,484.77	20,000.00	484,484.77

220209	FINANCIAL CHARGES - GENERAL	106,586.65	48,917.51	106,586.65
22020901	BANK CHARGES (OTHER THAN INTEREST)	106,586.65	48,917.51	106,586.65
220210	MISCELLANEOUS EXPENSES GENERAL	22,635,672.92	242,000.00	22,635,672.92
22021001	REFRESHMENT & MEALS	4,418,501.10	-	4,418,501.10
22021002	HONORARIUM & SITTING ALLOWANCE	14,726,399.05	172,000.00	14,726,399.05
22021003	PUBLICITY & ADVERTISEMENTS	2,519,320.80	30,000.00	2,519,320.80
22021004	MEDICAL EXPENSES-LOCAL	116,276.34	-	116,276.34
22021006	POSTAGES & COURIER SERVICES	532,933.25	-	532,933.25
22021007	WELFARE PACKAGES	80,000.00	40,000.00	80,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	242,242.38	-	242,242.38

MDA:	012500300100 - Bureau of Service Welfare			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,158,676,225.83</u>	<u>107,898,000.00</u>	<u>1,590,743,495.15</u>
22	OTHER RECURRENT COSTS	<u>221,628,037.51</u>	<u>107,898,000.00</u>	<u>153,695,306.83</u>
2202	OVERHEAD COST	<u>221,628,037.51</u>	<u>107,898,000.00</u>	<u>153,695,306.83</u>
220201	TRAVEL & TRANSPORT - GENERAL	142,438.52	25,000.00	142,438.52
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	142,438.52	25,000.00	142,438.52
220202	UTILITIES - GENERAL	17,741,343.05	3,848,000.00	6,525,530.80
22020201	ELECTRICITY CHARGES	15,582,478.92	3,275,000.00	4,366,666.67
22020202	TELEPHONE CHARGES	46,510.54	-	46,510.54
22020206	SEWERAGE CHARGES	2,112,353.59	573,000.00	2,112,353.59
220203	MATERIALS & SUPPLIES - GENERAL	2,553,326.46	1,970,000.00	2,553,326.46
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,260,000.00	1,895,000.00	2,260,000.00
22020303	NEWSPAPERS	69,765.81	10,000.00	69,765.81
22020304	MAGAZINES & PERIODICALS	29,766.74	-	29,766.74
22020305	PRINTING OF NON SECURITY DOCUMENTS	193,793.91	65,000.00	193,793.91
220204	MAINTENANCE SERVICES - GENERAL	3,060,005.80	749,000.00	3,060,005.80
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	-	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	174,414.52	40,000.00	174,414.52
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	145,345.43	-	145,345.43
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	94,000.00	96,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	-	968,969.54
22020406	OTHER MAINTENANCE SERVICES	968,969.54	615,000.00	968,969.54
22020410	MAINTENANCE OF STREET LIGHTINGS	172,476.58	-	172,476.58
22020413	MINOR ROAD MAINTENANCE	48,448.48	-	48,448.48
220206	OTHER SERVICES - GENERAL	143,904,976.11	82,370,000.00	115,340,412.77
22020601	SECURITY SERVICES	91,935.83	20,000.00	91,935.83
22020602	OFFICE RENT	48,448,476.94	-	5,448,476.94
22020605	CLEANING & FUMIGATION SERVICES	95,364,563.35	82,350,000.00	109,800,000.00
220208	FUEL & LUBRICANTS - GENERAL	29,408,225.50	6,561,365.54	9,007,626.73
22020801	MOTOR VEHICLE FUEL COST	339,139.34	60,000.00	339,139.34

22020803	PLANT / GENERATOR FUEL COST	29,069,086.16	6,501,365.54	8,668,487.39
220210	MISCELLANEOUS EXPENSES GENERAL	24,817,722.06	12,374,634.46	17,065,965.76
22021001	REFRESHMENT & MEALS	360,000.00	270,000.00	360,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	30,000.00	15,000.00	30,000.00
22021003	PUBLICITY & ADVERTISEMENTS	43,603.63	32,000.00	43,603.63
22021004	MEDICAL EXPENSES-LOCAL	43,603.63	-	43,603.63
22021006	POSTAGES & COURIER SERVICES	116,276.34	40,000.00	116,276.34
22021007	WELFARE PACKAGES	968,969.54	390,000.00	968,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	23,255,268.92	11,627,634.46	15,503,512.61
23	<i>CAPITAL EXPENDITURE</i>	<i>937,048,188.32</i>	<i>-</i>	<i>1,437,048,188.32</i>
2302	CONSTRUCTION / PROVISION	594,275,356.30	-	1,094,275,356.30
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	594,275,356.30	-	1,094,275,356.30
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	538,757,793.20	-	1,038,757,793.20
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	55,517,563.10	-	55,517,563.10
2303	REHABILITATION / REPAIRS	342,772,832.03	-	342,772,832.03
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	342,772,832.03	-	342,772,832.03
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	6,782,786.77	-	6,782,786.77
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	335,990,045.26	-	335,990,045.26

MDA:	012500500100 - Bureau of Manpower Development and Training			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>127,486,081.58</u>	<u>19,609,558.90</u>	<u>119,100,000.73</u>
21	PERSONNEL COST	<u>23,324,685.44</u>	<u>17,406,429.00</u>	<u>20,938,604.59</u>
2101	SALARY	<u>23,324,685.44</u>	<u>17,406,429.00</u>	<u>20,938,604.59</u>
210101	SALARIES AND WAGES	<u>23,324,685.44</u>	<u>17,406,429.00</u>	<u>20,938,604.59</u>
21010101	SALARY	23,324,685.44	17,406,429.00	20,938,604.59
22	OTHER RECURRENT COSTS	<u>104,161,396.14</u>	<u>2,203,129.90</u>	<u>98,161,396.14</u>
2202	OVERHEAD COST	<u>104,161,396.14</u>	<u>2,203,129.90</u>	<u>98,161,396.14</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>5,813,817.23</u>	<u>40,000.00</u>	<u>5,813,817.23</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	-	3,875,878.15
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	40,000.00	1,937,939.08
220203	MATERIALS & SUPPLIES - GENERAL	<u>8,430,034.99</u>	<u>404,000.00</u>	<u>8,430,034.99</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,875,878.15	404,000.00	3,875,878.15
22020302	BOOKS	193,793.91	-	193,793.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,906,908.62	-	2,906,908.62
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,453,454.31	-	1,453,454.31
220204	MAINTENANCE SERVICES - GENERAL	<u>9,302,107.57</u>	<u>249,000.00</u>	<u>9,302,107.57</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	-	2,906,908.62
22020402	MAINTENANCE OF OFFICE FURNITURE	3,391,393.39	5,000.00	3,391,393.39
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,937,939.08	-	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	96,896.95	244,000.00	96,896.95
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	-	968,969.54
220205	TRAINING - GENERAL	<u>65,108,047.85</u>	<u>1,000,000.00</u>	<u>59,108,047.85</u>
22020501	LOCAL TRAINING	65,108,047.85	1,000,000.00	59,108,047.85
220206	OTHER SERVICES - GENERAL	<u>1,453,454.31</u>	<u>-</u>	<u>1,453,454.31</u>
22020601	SECURITY SERVICES	1,453,454.31	-	1,453,454.31
220208	FUEL & LUBRICANTS - GENERAL	<u>3,875,878.15</u>	<u>360,000.00</u>	<u>3,875,878.15</u>
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	360,000.00	2,422,423.85
22020803	PLANT / GENERATOR FUEL COST	1,453,454.31	-	1,453,454.31
220209	FINANCIAL CHARGES - GENERAL	<u>3,875.88</u>	<u>213.50</u>	<u>3,875.88</u>

22020901	BANK CHARGES (OTHER THAN INTEREST)	3,875.88	213.50	3,875.88
220210	MISCELLANEOUS EXPENSES GENERAL	10,174,180.16	149,916.40	10,174,180.16
22021001	REFRESHMENT & MEALS	2,906,908.62	57,000.00	2,906,908.62
22021002	HONORARIUM & SITTING ALLOWANCE	3,391,393.39	89,916.40	3,391,393.39
22021004	MEDICAL EXPENSES-LOCAL	3,875,878.15	3,000.00	3,875,878.15

MDA:	012500600100 - Benue Public Service Institute			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,400,466,730.82</u>	=	<u>1,565,874,518.31</u>
22	OTHER RECURRENT COSTS	<u>214,254,221.53</u>	=	<u>414,254,221.52</u>
2202	OVERHEAD COST	<u>171,456,816.27</u>	=	<u>271,456,816.27</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>17,441,451.70</u>	=	<u>17,441,451.70</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,689,695.39	-	9,689,695.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,751,756.31	-	7,751,756.31
220202	UTILITIES - GENERAL	<u>7,848,653.26</u>	=	<u>7,848,653.26</u>
22020201	ELECTRICITY CHARGES	1,162,763.45	-	1,162,763.45
22020202	TELEPHONE CHARGES	775,175.63	-	775,175.63
22020203	INTERNET ACCESS CHARGES	4,844,847.69	-	4,844,847.69
22020205	WATER RATES	581,381.72	-	581,381.72
22020206	SEWERAGE CHARGES	484,484.77	-	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	<u>43,119,144.47</u>	=	<u>43,119,144.46</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,360,362.92	-	4,360,362.92
22020302	BOOKS	5,813,817.23	-	5,813,817.23
22020305	PRINTING OF NON SECURITY DOCUMENTS	11,627,634.46	-	11,627,634.46
22020306	PRINTING OF SECURITY DOCUMENTS	8,720,725.85	-	8,720,725.85
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	12,596,604.00	-	12,596,604.00
220204	MAINTENANCE SERVICES - GENERAL	<u>5,571,574.85</u>	=	<u>5,571,574.84</u>
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,211,211.92	-	1,211,211.92
22020413	MINOR ROAD MAINTENANCE	4,360,362.92	-	4,360,362.92
220205	TRAINING - GENERAL	<u>45,345,430.81</u>	=	<u>145,345,430.81</u>
22020501	LOCAL TRAINING	45,345,430.81	-	145,345,430.81
220206	OTHER SERVICES - GENERAL	<u>3,972,775.11</u>	=	<u>3,972,775.11</u>
22020601	SECURITY SERVICES	1,550,351.26	-	1,550,351.26
22020605	CLEANING & FUMIGATION SERVICES	2,422,423.85	-	2,422,423.85
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>3,682,084.25</u>	=	<u>3,682,084.25</u>
22020703	LEGAL SERVICES	2,906,908.62	-	2,906,908.62
22020709	AUDITING OF ACCOUNTS	775,175.63	-	775,175.63

220208	FUEL & LUBRICANTS - GENERAL	6,298,302.00	-	6,298,302.01
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	-	3,391,393.39
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	-	2,906,908.62
220209	FINANCIAL CHARGES - GENERAL	387,587.82	-	387,587.82
22020901	BANK CHARGES (OTHER THAN INTEREST)	387,587.82	-	387,587.82
220210	MISCELLANEOUS EXPENSES GENERAL	37,789,812.01	-	37,789,812.01
22021001	REFRESHMENT & MEALS	10,658,664.93	-	10,658,664.93
22021002	HONORARIUM & SITTING ALLOWANCE	11,627,634.46	-	11,627,634.46
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	-	968,969.54
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	-	4,844,847.69
22021006	POSTAGES & COURIER SERVICES	968,969.54	-	968,969.54
22021007	WELFARE PACKAGES	6,782,786.77	-	6,782,786.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	-	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	290,690.86	-	290,690.86
22021021	SPECIAL DAYS/CELEBRATIONS	678,278.68	-	678,278.68
2204	GRANTS AND CONTRIBUTIONS GENERAL	42,797,405.25	-	142,797,405.25
220401	LOCAL GRANTS AND CONTRIBUTIONS	42,797,405.25	-	142,797,405.25
22040109	GRANTS TO COMMUNITIES/NGOs	42,797,405.25	-	142,797,405.25
23	CAPITAL EXPENDITURE	1,186,212,509.30	-	1,151,620,296.79
2301	FIXED ASSETS PURCHASED	114,532,199.48	-	79,939,986.95
230101	PURCHASE OF FIXED ASSETS - GENERAL	114,532,199.48	-	79,939,986.95
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	48,448,476.94	-	48,448,476.94
23010113	PURCHASE OF COMPUTERS	34,592,212.53	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	31,491,510.01	-	31,491,510.01
2302	CONSTRUCTION / PROVISION	9,689,695.39	-	9,689,695.39
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,689,695.39	-	9,689,695.39
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,689,695.39	-	9,689,695.39
2303	REHABILITATION / REPAIRS	961,420,945.16	-	892,420,945.17
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	961,420,945.16	-	892,420,945.17
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	25,782,786.77	-	6,782,786.77
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	532,933,246.29	-	532,933,246.30
23030113	REHABILITATION / REPAIRS - ROADS	55,813,817.23	-	5,813,817.23
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	339,139,338.55	-	339,139,338.56

23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	7,751,756.31	-	7,751,756.31
2305	OTHER CAPITAL PROJECTS	<i>100,569,669.28</i>	-	<i>169,569,669.28</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<i>100,569,669.28</i>	-	<i>169,569,669.28</i>
23050101	RESEARCH AND DEVELOPMENT	100,569,669.28	-	169,569,669.28

MDA:	014000100100 - Office of the Auditor-General of the State			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>415,930,813.37</u>	<u>176,066,215.39</u>	<u>242,272,550.35</u>
21	PERSONNEL COST	<u>207,782,590.88</u>	<u>171,640,482.74</u>	<u>228,853,976.99</u>
2101	SALARY	<u>206,612,590.88</u>	<u>171,640,482.74</u>	<u>228,853,976.99</u>
210101	SALARIES AND WAGES	<u>206,612,590.88</u>	<u>171,640,482.74</u>	<u>228,853,976.99</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	206,612,590.88	171,640,482.74	228,853,976.99
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>1,170,000.00</u>	-	-
210201	ALLOWANCES	<u>1,170,000.00</u>	-	-
21020101	NON REGULAR ALLOWANCES	1,170,000.00	-	-
22	OTHER RECURRENT COSTS	<u>14,354,314.75</u>	<u>4,425,732.65</u>	<u>13,418,573.36</u>
2202	OVERHEAD COST	<u>14,354,314.75</u>	<u>4,425,732.65</u>	<u>13,418,573.36</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,763,470.66</u>	<u>1,255,000.00</u>	<u>1,673,333.33</u>
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,763,470.66	1,255,000.00	1,673,333.33
220202	UTILITIES - GENERAL	<u>1,197,837.52</u>	<u>332,000.00</u>	<u>746,706.41</u>
22020201	ELECTRICITY CHARGES	427,926.02	-	227,926.02
22020203	INTERNET ACCESS CHARGES	500,000.00	300,000.00	400,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	165,456.59	-	50,000.00
22020205	WATER RATES	78,341.19	32,000.00	42,666.67
22020206	SEWERAGE CHARGES	26,113.73	-	26,113.73
220203	MATERIALS & SUPPLIES - GENERAL	<u>3,675,734.40</u>	<u>1,016,400.00</u>	<u>3,064,877.66</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,157,724.80	966,400.00	1,288,533.33
22020302	BOOKS	104,454.92	50,000.00	66,666.67
22020304	MAGAZINES & PERIODICALS	83,563.93	-	83,563.93
22020305	PRINTING OF NON SECURITY DOCUMENTS	26,113.73	-	26,113.73
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	365,937.94	-	100,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,937,939.08	-	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>1,010,150.74</u>	<u>270,000.00</u>	<u>662,356.86</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	333,906.90	231,000.00	308,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	124,997.07	-	114,093.11

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	193,793.91	-	93,793.91
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	242,242.38	-	42,242.38
22020405	MAINTENANCE OF PLANTS/GENERATORS	52,227.46	-	52,227.46
22020406	OTHER MAINTENANCE SERVICES	62,983.02	39,000.00	52,000.00
220205	TRAINING - GENERAL	1,182,142.84	-	5,082,142.84
22020501	LOCAL TRAINING	1,182,142.84	-	5,082,142.84
220206	OTHER SERVICES - GENERAL	503,864.16	260,000.00	366,046.06
22020602	OFFICE RENT	484,484.77	260,000.00	346,666.67
22020605	CLEANING & FUMIGATION SERVICES	19,379.39	-	19,379.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	968,969.54	-	100,000.00
22020701	FINANCIAL CONSULTING	968,969.54	-	100,000.00
220208	FUEL & LUBRICANTS - GENERAL	930,210.76	370,000.00	493,333.33
22020801	MOTOR VEHICLE FUEL COST	697,658.07	310,000.00	413,333.33
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	193,793.91	60,000.00	80,000.00
22020803	PLANT / GENERATOR FUEL COST	38,758.78	-	-
220209	FINANCIAL CHARGES - GENERAL	37,565.01	5,732.65	7,643.53
22020901	BANK CHARGES (OTHER THAN INTEREST)	37,565.01	5,732.65	7,643.53
220210	MISCELLANEOUS EXPENSES GENERAL	2,084,369.12	916,600.00	1,222,133.33
22021001	REFRESHMENT & MEALS	800,000.00	207,000.00	276,000.00
22021003	PUBLICITY & ADVERTISEMENTS	16,956.97	-	-
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	-
22021006	POSTAGES & COURIER SERVICES	23,255.27	15,000.00	20,000.00
22021007	WELFARE PACKAGES	556,188.52	504,600.00	672,800.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	203,483.60	190,000.00	253,333.33
23	CAPITAL EXPENDITURE	193,793,907.74	-	-
2302	CONSTRUCTION / PROVISION	193,793,907.74	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	193,793,907.74	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	193,793,907.74	-	-

MDA:	014000200100 - Local Government Audit Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>88,154,568.17</u>	<u>62,327,111.79</u>	<u>75,780,437.23</u>
21	PERSONNEL COST	<u>80,870,006.92</u>	<u>60,305,972.69</u>	<u>71,971,402.75</u>
2101	SALARY	<u>80,870,006.92</u>	<u>60,305,972.69</u>	<u>71,971,402.75</u>
210101	SALARIES AND WAGES	<u>80,870,006.92</u>	<u>60,305,972.69</u>	<u>71,971,402.75</u>
21010101	SALARY	80,870,006.92	60,305,972.69	71,971,402.75
22	OTHER RECURRENT COSTS	<u>7,090,767.34</u>	<u>2,021,139.10</u>	<u>3,615,240.57</u>
2202	OVERHEAD COST	<u>7,090,767.34</u>	<u>2,021,139.10</u>	<u>3,615,240.57</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,070,503.80</u>	<u>111,600.00</u>	<u>209,660.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,392,845.26	111,600.00	10,300.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	677,658.54	-	199,360.00
220202	UTILITIES - GENERAL	<u>33,913.93</u>	-	<u>105,000.00</u>
22020204	SATELLITE BROADCASTING ACCESS CHARGES	33,913.93	-	105,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,842,277.27</u>	<u>1,087,400.00</u>	<u>1,552,263.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,678,472.97	1,037,400.00	1,383,213.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	163,804.30	50,000.00	169,050.00
220204	MAINTENANCE SERVICES - GENERAL	<u>949,971.45</u>	<u>300,000.00</u>	<u>721,869.57</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	300,000.00	360,690.57
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	349,971.45	-	361,179.00
220205	TRAINING - GENERAL	<u>373,072.65</u>	<u>476,000.00</u>	<u>385,020.00</u>
22020501	LOCAL TRAINING	373,072.65	476,000.00	385,020.00
220208	FUEL & LUBRICANTS - GENERAL	<u>354,671.92</u>	-	<u>366,030.00</u>
22020801	MOTOR VEHICLE FUEL COST	262,086.88	-	270,480.00
22020803	PLANT / GENERATOR FUEL COST	92,585.04	-	95,550.00
220209	FINANCIAL CHARGES - GENERAL	<u>2,906.91</u>	<u>1,139.10</u>	<u>32,407.00</u>
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,906.91	1,139.10	32,407.00
220210	MISCELLANEOUS EXPENSES GENERAL	<u>463,449.41</u>	<u>45,000.00</u>	<u>242,991.00</u>
22021001	REFRESHMENT & MEALS	221,207.02	45,000.00	228,291.00
22021003	PUBLICITY & ADVERTISEMENTS	242,242.38	-	14,700.00
23	CAPITAL EXPENDITURE	<u>193,793.91</u>	-	<u>193,793.91</u>

2301	FIXED ASSETS PURCHASED	<i>193,793.91</i>	-	<i>193,793.91</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<i>193,793.91</i>	-	<i>193,793.91</i>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	193,793.91	-	193,793.91

MDA:	014700100100 - Benue State Civil Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>37,432,228.52</u>	<u>8,658,697.05</u>	<u>63,452,630.96</u>
21	PERSONNEL COST	<u>16,851,315.52</u>	<u>2,422,719.00</u>	<u>5,871,315.52</u>
2101	SALARY	<u>16,851,315.52</u>	<u>2,422,719.00</u>	<u>5,871,315.52</u>
210101	SALARIES AND WAGES	<u>16,851,315.52</u>	<u>2,422,719.00</u>	<u>5,871,315.52</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	16,851,315.52	2,422,719.00	5,871,315.52
22	OTHER RECURRENT COSTS	<u>20,580,913.00</u>	<u>6,235,978.05</u>	<u>10,881,315.44</u>
2202	OVERHEAD COST	<u>20,580,913.00</u>	<u>6,235,978.05</u>	<u>10,881,315.44</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,886,608.70</u>	<u>785,000.00</u>	<u>1,586,608.70</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	851,772.67	630,000.00	851,772.67
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,034,836.03	155,000.00	734,836.03
220202	UTILITIES - GENERAL	<u>2,461,182.63</u>	-	<u>121,624.28</u>
22020201	ELECTRICITY CHARGES	968,969.54	-	108,968.54
22020203	INTERNET ACCESS CHARGES	1,356,557.35	-	-
22020205	WATER RATES	135,655.74	-	12,655.74
220203	MATERIALS & SUPPLIES - GENERAL	<u>3,609,411.53</u>	<u>2,383,000.00</u>	<u>3,375,497.59</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	775,175.63	718,000.00	975,175.63
22020303	NEWSPAPERS	33,913.93	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,695,696.69	1,080,000.00	1,295,696.69
22020306	PRINTING OF SECURITY DOCUMENTS	1,104,625.27	585,000.00	1,104,625.27
220204	MAINTENANCE SERVICES - GENERAL	<u>2,833,266.93</u>	<u>80,000.00</u>	<u>941,422.68</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	691,844.25	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	20,000.00	168,969.54
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	15,000.00	139,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	45,000.00	239,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	290,690.86	-	290,690.86
22020406	OTHER MAINTENANCE SERVICES	203,483.60	-	103,483.60
220205	TRAINING - GENERAL	<u>968,969.54</u>	-	-
22020501	LOCAL TRAINING	968,969.54	-	-
220206	OTHER SERVICES - GENERAL	<u>542,622.94</u>	<u>35,000.00</u>	<u>92,622.94</u>

22020601	SECURITY SERVICES	339,139.34	12,000.00	39,139.34
22020605	CLEANING & FUMIGATION SERVICES	203,483.60	23,000.00	53,483.60
220208	FUEL & LUBRICANTS - GENERAL	3,052,254.05	1,600,000.00	2,452,254.04
22020801	MOTOR VEHICLE FUEL COST	1,356,557.35	900,000.00	1,356,557.35
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,695,696.69	700,000.00	1,095,696.69
220209	FINANCIAL CHARGES - GENERAL	96,896.95	2,978.05	3,896.95
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	2,978.05	3,896.95
220210	MISCELLANEOUS EXPENSES GENERAL	4,129,699.73	1,350,000.00	2,307,388.26
22021001	REFRESHMENT & MEALS	678,278.68	500,000.00	678,278.68
22021002	HONORARIUM & SITTING ALLOWANCE	2,373,975.37	425,000.00	873,975.37
22021003	PUBLICITY & ADVERTISEMENTS	101,741.80	-	50,741.80
22021004	MEDICAL EXPENSES-LOCAL	271,311.47	-	-
22021006	POSTAGES & COURIER SERVICES	26,113.73	10,000.00	26,113.73
22021007	WELFARE PACKAGES	678,278.68	415,000.00	678,278.68
23	CAPITAL EXPENDITURE	-	-	46,700,000.00
2303	REHABILITATION / REPAIRS	-	-	46,700,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	46,700,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	46,700,000.00

MDA:	014800100100 - Benue State Independent Electoral Commission (BSIEC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	777,802,270.69	302,855,099.86	850,266,064.16
21	PERSONNEL COST	442,481,171.86	272,712,426.91	661,022,537.44
2101	SALARY	365,741,171.86	272,712,426.91	501,412,477.01
210101	SALARIES AND WAGES	365,741,171.86	272,712,426.91	501,412,477.01
21010101	SALARY	365,741,171.86	272,712,426.91	501,412,477.01
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	76,740,000.00	-	159,610,060.43
210201	ALLOWANCES	76,740,000.00	-	159,610,060.43
21020101	NON REGULAR ALLOWANCES	76,740,000.00	-	159,610,060.43
22	OTHER RECURRENT COSTS	326,358,130.59	30,142,672.95	164,090,406.71
2202	OVERHEAD COST	326,358,130.59	30,142,672.95	164,090,406.71
220201	TRAVEL & TRANSPORT - GENERAL	29,069,086.16	7,866,000.00	20,069,086.16
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,069,086.16	7,866,000.00	20,069,086.16
220202	UTILITIES - GENERAL	5,317,709.52	995,000.00	5,111,503.43
22020201	ELECTRICITY CHARGES	1,162,763.45	200,000.00	1,962,763.45
22020202	TELEPHONE CHARGES	200,000.00	100,000.00	193,793.91
22020203	INTERNET ACCESS CHARGES	2,906,908.62	500,000.00	1,906,908.62
22020205	WATER RATES	366,948.76	150,000.00	366,948.76
22020206	SEWERAGE CHARGES	99,706.97	15,000.00	99,706.97
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	581,381.72	30,000.00	581,381.72
220203	MATERIALS & SUPPLIES - GENERAL	8,381,388.87	4,122,500.00	10,635,712.52
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,105,000.00	4,052,500.00	10,359,323.65
22020302	BOOKS	145,345.43	60,000.00	145,345.43
22020303	NEWSPAPERS	31,336.47	10,000.00	31,336.47
22020304	MAGAZINES & PERIODICALS	99,706.97	-	99,706.97
220204	MAINTENANCE SERVICES - GENERAL	28,710,200.13	2,487,500.00	12,610,200.13
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	1,000,000.00	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,765,368.76	97,500.00	1,765,368.76
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,689,695.39	100,000.00	1,689,695.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,652,530.68	160,000.00	1,652,530.68

22020405	MAINTENANCE OF PLANTS/GENERATORS	2,034,836.03	500,000.00	934,836.03
22020406	OTHER MAINTENANCE SERVICES	1,695,696.69	50,000.00	695,696.69
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	872,072.58	580,000.00	872,072.58
220205	TRAINING - GENERAL	6,782,786.77	-	1,000,000.00
22020501	LOCAL TRAINING	6,782,786.77	-	1,000,000.00
220206	OTHER SERVICES - GENERAL	4,906,908.62	1,000,000.00	3,568,691.38
22020602	OFFICE RENT	2,906,908.62	-	2,906,908.62
22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	1,000,000.00	661,782.76
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	29,069,086.16	-	4,884,149.04
22020701	FINANCIAL CONSULTING	19,379,390.77	-	3,884,149.04
22020702	INFORMATION TECHNOLOGY CONSULTING	9,689,695.39	-	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	54,807,030.51	4,205,000.00	36,200,233.25
22020801	MOTOR VEHICLE FUEL COST	47,055,274.20	3,200,000.00	28,448,476.94
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,906,908.62	5,000.00	2,906,908.62
22020803	PLANT / GENERATOR FUEL COST	4,844,847.69	1,000,000.00	4,844,847.69
220209	FINANCIAL CHARGES - GENERAL	4,844,847.69	672.95	4,844,847.69
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844,847.69	672.95	4,844,847.69
220210	MISCELLANEOUS EXPENSES GENERAL	154,469,086.16	9,466,000.00	65,165,983.11
22021001	REFRESHMENT & MEALS	19,379,390.77	550,000.00	19,379,390.77
22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	5,000,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	60,000,000.00	50,000.00	11,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	9,689,695.39	1,050,000.00	9,689,695.39
22021006	POSTAGES & COURIER SERVICES	400,000.00	-	96,896.95
22021007	WELFARE PACKAGES	15,000,000.00	2,816,000.00	15,000,000.00
23	CAPITAL EXPENDITURE	8,962,968.23	-	25,153,120.01
2301	FIXED ASSETS PURCHASED	6,782,786.77	-	6,782,786.77
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,782,786.77	-	6,782,786.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,937,939.08	-	1,937,939.08
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	4,844,847.69	-	4,844,847.69
2302	CONSTRUCTION / PROVISION	242,242.38	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	242,242.38	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	242,242.38	-	-
2305	OTHER CAPITAL PROJECTS	1,937,939.08	-	18,370,333.24

230501	ACQUISITION OF NON TANGIBLE ASSETS	1,937,939.08	-	18,370,333.24
23050102	COMPUTER SOFTWARE ACQUISITION	1,937,939.08	-	1,937,939.08
23050103	MONITORING AND EVALUATION	-	-	16,432,394.16

MDA:	014900100100 - Local Government Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>857,123,273.46</u>	<u>246,351,001.00</u>	<u>439,753,112.06</u>
21	PERSONNEL COST	<u>43,386,948.00</u>	<u>32,540,211.00</u>	<u>43,386,948.00</u>
2101	SALARY	<u>43,386,948.00</u>	<u>32,540,211.00</u>	<u>43,386,948.00</u>
210101	SALARIES AND WAGES	<u>43,386,948.00</u>	<u>32,540,211.00</u>	<u>43,386,948.00</u>
21010101	SALARY	43,386,948.00	32,540,211.00	43,386,948.00
22	OTHER RECURRENT COSTS	<u>427,598,270.41</u>	<u>213,810,790.00</u>	<u>10,228,109.00</u>
2202	OVERHEAD COST	<u>427,598,270.41</u>	<u>213,810,790.00</u>	<u>10,228,109.00</u>
220202	UTILITIES - GENERAL	<u>766,348.32</u>	<u>170,500.00</u>	<u>790,890.00</u>
22020201	ELECTRICITY CHARGES	83,224.79	30,000.00	85,890.00
22020203	INTERNET ACCESS CHARGES	581,381.72	120,500.00	600,000.00
22020205	WATER RATES	101,741.80	20,000.00	105,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,752,696.69</u>	<u>840,500.00</u>	<u>4,042,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	678,278.68	467,000.00	2,500,000.00
22020303	NEWSPAPERS	57,000.00	40,500.00	42,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,017,418.02	333,000.00	1,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>1,974,540.00</u>	<u>1,247,270.00</u>	<u>2,586,950.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,137,540.00	748,770.00	2,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	837,000.00	498,500.00	586,950.00
220205	TRAINING - GENERAL	<u>420,266,240.00</u>	<u>210,133,120.00</u>	-
22020501	LOCAL TRAINING	420,266,240.00	210,133,120.00	-
220206	OTHER SERVICES - GENERAL	<u>448,600.00</u>	<u>266,300.00</u>	<u>300,000.00</u>
22020605	CLEANING & FUMIGATION SERVICES	448,600.00	266,300.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	<u>1,386,671.23</u>	<u>593,050.00</u>	<u>1,472,969.00</u>
22020801	MOTOR VEHICLE FUEL COST	250,100.00	186,550.00	300,000.00
22020803	PLANT / GENERATOR FUEL COST	1,136,571.23	406,500.00	1,172,969.00
220210	MISCELLANEOUS EXPENSES GENERAL	<u>1,003,174.16</u>	<u>560,050.00</u>	<u>1,035,300.00</u>
22021001	REFRESHMENT & MEALS	1,003,174.16	560,050.00	1,035,300.00
23	CAPITAL EXPENDITURE	<u>386,138,055.06</u>	-	<u>386,138,055.06</u>
2303	REHABILITATION / REPAIRS	<u>386,138,055.06</u>	-	<u>179,004,935.06</u>

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	386,138,055.06	-	179,004,935.06
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	386,138,055.06	-	179,004,935.06
2305	OTHER CAPITAL PROJECTS	-	-	207,133,120.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	207,133,120.00
23050103	MONITORING AND EVALUATION	-	-	207,133,120.00

MDA:	015600100100 - Ministry of Communications and Digital Economy			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>5,464,449,021.37</u>	<u>1,779,016,943.00</u>	<u>3,224,865,291.17</u>
21	PERSONNEL COST	<u>104,472,575.44</u>	-	-
2101	SALARY	<u>104,472,575.44</u>	-	-
210101	SALARIES AND WAGES	<u>104,472,575.44</u>	-	-
21010101	SALARY	104,472,575.44	-	-
22	OTHER RECURRENT COSTS	<u>626,212,939.98</u>	<u>5,773,272.00</u>	<u>324,893,648.39</u>
2202	OVERHEAD COST	<u>517,203,866.88</u>	<u>5,773,272.00</u>	<u>306,884,575.28</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>75,095,139.25</u>	<u>435,450.00</u>	<u>39,342,287.06</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	58,138,172.32	40,000.00	28,842,287.06
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,956,966.93	395,450.00	10,500,000.00
220202	UTILITIES - GENERAL	<u>20,784,396.61</u>	<u>340,000.00</u>	<u>10,950,000.00</u>
22020201	ELECTRICITY CHARGES	4,844,847.69	300,000.00	2,000,000.00
22020202	TELEPHONE CHARGES	145,345.43	-	150,000.00
22020203	INTERNET ACCESS CHARGES	4,844,847.69	30,000.00	2,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	726,727.15	10,000.00	750,000.00
22020205	WATER RATES	484,484.77	-	500,000.00
22020206	SEWERAGE CHARGES	48,448.48	-	50,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,689,695.39	-	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>28,681,498.35</u>	<u>1,220,000.00</u>	<u>19,850,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,695,696.69	1,220,000.00	3,000,000.00
22020302	BOOKS	9,689,695.39	-	1,000,000.00
22020303	NEWSPAPERS	339,139.34	-	350,000.00
22020304	MAGAZINES & PERIODICALS	484,484.77	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	968,969.54	-	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	-	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	14,534,543.08	-	13,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	-	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>16,860,069.97</u>	<u>638,800.00</u>	<u>16,860,069.97</u>

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	338,800.00	1,453,454.31
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,422,423.85	-	2,422,423.85
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,598,799.74	-	1,598,799.74
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,391,393.39	-	3,391,393.39
22020406	OTHER MAINTENANCE SERVICES	2,664,666.23	300,000.00	2,664,666.23
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	4,844,847.69	-	4,844,847.69
220205	TRAINING - GENERAL	251,987,214.43	-	151,987,000.00
22020501	LOCAL TRAINING	251,987,214.43	-	151,987,000.00
220206	OTHER SERVICES - GENERAL	1,162,763.45	-	1,162,763.45
22020601	SECURITY SERVICES	726,727.15	-	726,727.15
22020605	CLEANING & FUMIGATION SERVICES	436,036.29	-	436,036.29
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	66,858,898.17	-	36,858,898.17
22020701	FINANCIAL CONSULTING	48,448,476.94	-	18,448,476.94
22020702	INFORMATION TECHNOLOGY CONSULTING	15,019,027.85	-	15,019,027.85
22020703	LEGAL SERVICES	3,391,393.39	-	3,391,393.39
220208	FUEL & LUBRICANTS - GENERAL	6,298,302.00	1,480,000.00	6,298,302.00
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	1,480,000.00	3,391,393.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	-	484,484.77
22020803	PLANT / GENERATOR FUEL COST	2,422,423.85	-	2,422,423.85
220209	FINANCIAL CHARGES - GENERAL	33,913.93	10,712.00	33,913.93
22020901	BANK CHARGES (OTHER THAN INTEREST)	33,913.93	10,712.00	33,913.93
220210	MISCELLANEOUS EXPENSES GENERAL	49,441,670.71	1,648,310.00	23,541,340.70
22021001	REFRESHMENT & MEALS	1,598,799.74	423,310.00	1,598,799.74
22021002	HONORARIUM & SITTING ALLOWANCE	4,360,362.92	520,000.00	4,360,362.92
22021003	PUBLICITY & ADVERTISEMENTS	5,329,332.46	-	5,329,000.00
22021004	MEDICAL EXPENSES-LOCAL	726,727.15	-	726,727.15
22021006	POSTAGES & COURIER SERVICES	72,672.72	10,000.00	72,672.72
22021007	WELFARE PACKAGES	1,017,418.02	695,000.00	3,017,420.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	-	3,068,970.00
22021010	DIRECT TEACHING & LABORATORY COST	484,484.77	-	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	34,882,903.39	-	4,882,903.39
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,422,423.85	-	2,422,423.85
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,422,423.85	-	2,422,423.85

22040109	GRANTS TO COMMUNITIES/NGOs	968,969.54	-	968,969.54
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,453,454.31	-	1,453,454.31
2207	TRANSFERS-PAYMENT	106,586,649.26	-	15,586,649.26
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	106,586,649.26	-	15,586,649.26
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	106,586,649.26	-	15,586,649.26
23	CAPITAL EXPENDITURE	4,733,763,505.95	1,773,243,671.00	2,899,971,642.78
2301	FIXED ASSETS PURCHASED	892,569,672.57	300,000,000.00	58,777,809.40
230101	PURCHASE OF FIXED ASSETS - GENERAL	892,569,672.57	300,000,000.00	58,777,809.40
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	12,751,756.31	-	12,751,756.31
23010113	PURCHASE OF COMPUTERS	833,791,863.17	300,000,000.00	-
23010119	PURCHASE OF POWER GENERATING SET	46,026,053.09	-	46,026,053.09
2302	CONSTRUCTION / PROVISION	3,296,658,729.35	1,473,243,671.00	2,296,658,729.35
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,296,658,729.35	1,473,243,671.00	2,296,658,729.35
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,296,658,729.35	1,473,243,671.00	2,296,658,729.35
2303	REHABILITATION / REPAIRS	471,862,388.63	-	471,862,388.63
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	471,862,388.63	-	471,862,388.63
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	471,862,388.63	-	471,862,388.63
2305	OTHER CAPITAL PROJECTS	72,672,715.40	-	72,672,715.40
230501	ACQUISITION OF NON TANGIBLE ASSETS	72,672,715.40	-	72,672,715.40
23050102	COMPUTER SOFTWARE ACQUISITION	48,448,476.94	-	48,448,476.94
23050103	MONITORING AND EVALUATION	24,224,238.47	-	24,224,238.47

MDA:	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>70,880,121.76</u>	<u>7,273,000.00</u>	<u>1,078,426,720.48</u>
21	PERSONNEL COST	-	-	<u>450,080,121.76</u>
2101	SALARY	-	-	<u>450,080,121.76</u>
210101	SALARIES AND WAGES	-	-	<u>450,080,121.76</u>
21010101	SALARY	-	-	450,080,121.76
22	OTHER RECURRENT COSTS	<u>70,880,121.76</u>	<u>7,273,000.00</u>	<u>68,325,038.72</u>
2202	OVERHEAD COST	<u>70,880,121.76</u>	<u>7,273,000.00</u>	<u>68,325,038.72</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>9,205,210.62</u>	<u>50,000.00</u>	<u>9,205,210.62</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	-	4,844,847.69
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,360,362.92	50,000.00	4,360,362.92
220202	UTILITIES - GENERAL	<u>4,166,569.02</u>	<u>150,000.00</u>	<u>14,713,069.02</u>
22020201	ELECTRICITY CHARGES	1,453,454.31	-	1,453,454.31
22020203	INTERNET ACCESS CHARGES	2,664,666.23	150,000.00	2,664,666.23
22020205	WATER RATES	48,448.48	-	48,448.48
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	10,546,500.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>16,714,724.54</u>	<u>123,000.00</u>	<u>9,714,724.54</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,211,211.92	113,000.00	1,211,211.92
22020302	BOOKS	484,484.77	10,000.00	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	14,534,543.08	-	7,534,543.08
220204	MAINTENANCE SERVICES - GENERAL	<u>6,782,786.77</u>	<u>-</u>	<u>2,000,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	-	700,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	-	500,000.00
22020406	OTHER MAINTENANCE SERVICES	3,391,393.39	-	300,000.00
220205	TRAINING - GENERAL	<u>9,689,695.39</u>	<u>-</u>	<u>5,000,000.00</u>
22020501	LOCAL TRAINING	9,689,695.39	-	5,000,000.00
220206	OTHER SERVICES - GENERAL	<u>5,508,591.83</u>	<u>-</u>	<u>700,000.00</u>
22020601	SECURITY SERVICES	712,192.61	-	300,000.00

22020602	OFFICE RENT	3,585,187.29	-	200,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,211,211.92	-	200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	5,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,813,817.23	-	900,000.00
22020801	MOTOR VEHICLE FUEL COST	4,360,362.92	-	600,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,242.38	-	100,000.00
22020803	PLANT / GENERATOR FUEL COST	1,211,211.92	-	200,000.00
220209	FINANCIAL CHARGES - GENERAL	14,534.54	-	14,734.54
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,534.54	-	14,734.54
220210	MISCELLANEOUS EXPENSES GENERAL	12,984,191.82	6,950,000.00	21,077,300.00
22021001	REFRESHMENT & MEALS	968,969.54	-	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,844,847.69	6,670,000.00	7,273,000.00
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	250,000.00	400,000.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	200,000.00
22021006	POSTAGES & COURIER SERVICES	48,448.48	30,000.00	120,000.00
22021007	WELFARE PACKAGES	1,453,454.31	-	500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	6,350,300.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	-	5,234,000.00
23	CAPITAL EXPENDITURE	-	-	560,021,560.00
2301	FIXED ASSETS PURCHASED	-	-	5,021,560.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	5,021,560.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	5,021,560.00
2302	CONSTRUCTION / PROVISION	-	-	500,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	500,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	500,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	55,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	55,000,000.00
23050103	MONITORING AND EVALUATION	-	-	55,000,000.00

MDA:	016100100100 - Office of the Secretary to the State Government (SSG)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>9,538,946,799.64</u>	<u>3,238,310,018.49</u>	<u>9,494,843,835.80</u>
21	PERSONNEL COST	<u>2,292,544,290.81</u>	<u>813,704,576.49</u>	<u>2,754,934,792.59</u>
2101	SALARY	<u>1,892,544,290.81</u>	<u>780,994,366.68</u>	<u>2,554,934,792.59</u>
210101	SALARIES AND WAGES	<u>1,892,544,290.81</u>	<u>780,994,366.68</u>	<u>2,554,934,792.59</u>
21010101	SALARY	1,892,544,290.81	780,994,366.68	2,554,934,792.59
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>400,000,000.00</u>	<u>32,710,209.81</u>	<u>200,000,000.00</u>
210201	ALLOWANCES	<u>400,000,000.00</u>	<u>32,710,209.81</u>	<u>200,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	400,000,000.00	32,710,209.81	200,000,000.00
22	OTHER RECURRENT COSTS	<u>6,755,867,590.57</u>	<u>2,360,237,127.00</u>	<u>6,255,714,470.81</u>
2202	OVERHEAD COST	<u>6,634,556,119.73</u>	<u>2,242,955,704.36</u>	<u>6,055,714,470.81</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>368,098,770.46</u>	<u>160,585,177.36</u>	<u>393,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	193,793,907.74	31,281,200.00	193,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	174,304,862.72	129,303,977.36	200,000,000.00
220202	UTILITIES - GENERAL	<u>12,790,397.91</u>	<u>3,720,000.00</u>	<u>15,000,000.00</u>
22020201	ELECTRICITY CHARGES	11,627,634.46	3,660,000.00	12,000,000.00
22020203	INTERNET ACCESS CHARGES	1,162,763.45	60,000.00	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>30,338,436.26</u>	<u>10,197,000.00</u>	<u>19,500,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,441,451.70	10,197,000.00	8,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,238,319.63	-	1,500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,658,664.93	-	10,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>49,029,858.66</u>	<u>2,347,000.00</u>	<u>46,122,950.04</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,751,756.31	500,000.00	7,751,756.31
22020402	MAINTENANCE OF OFFICE FURNITURE	2,906,908.62	901,000.00	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	200,000.00	19,379,390.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,852,458.83	-	10,852,458.83
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,813,817.23	706,000.00	5,813,817.23
22020406	OTHER MAINTENANCE SERVICES	2,325,526.89	40,000.00	2,325,526.89
220206	OTHER SERVICES - GENERAL	<u>4,319,672.06</u>	<u>1,230,000.00</u>	<u>4,074,672.00</u>
22020601	SECURITY SERVICES	3,875,878.15	1,030,000.00	3,875,878.00

22020605	CLEANING & FUMIGATION SERVICES	443,793.91	200,000.00	198,794.00
220208	FUEL & LUBRICANTS - GENERAL	19,379,390.77	4,450,000.00	19,379,390.77
22020801	MOTOR VEHICLE FUEL COST	11,627,634.46	2,690,000.00	11,627,634.46
22020803	PLANT / GENERATOR FUEL COST	7,751,756.31	1,760,000.00	7,751,756.31
220209	FINANCIAL CHARGES - GENERAL	387,587.82	23,127.00	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	387,587.82	23,127.00	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,150,212,005.79	2,060,403,400.00	5,558,137,458.00
22021001	REFRESHMENT & MEALS	40,890,000.00	47,445,000.00	50,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	768,969,538.72	364,588,000.00	1,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,751,873.49	-	2,751,873.00
22021004	MEDICAL EXPENSES-LOCAL	2,222,816.12	1,060,000.00	2,222,816.00
22021006	POSTAGES & COURIER SERVICES	1,162,763.45	-	1,162,769.00
22021007	WELFARE PACKAGES	334,484,769.36	232,207,200.00	500,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	-	1,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,998,761,275.11	1,415,103,200.00	5,000,000,000.00
2207	TRANSFERS-PAYMENT	121,311,470.84	117,281,422.64	200,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	121,311,470.84	117,281,422.64	200,000,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	121,311,470.84	117,281,422.64	200,000,000.00
23	CAPITAL EXPENDITURE	490,534,918.26	64,368,315.00	484,194,572.40
2301	FIXED ASSETS PURCHASED	215,271,602.05	8,900,000.00	264,835,002.05
230101	PURCHASE OF FIXED ASSETS - GENERAL	215,271,602.05	8,900,000.00	264,835,002.05
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	175,635,702.05	8,900,000.00	217,621,602.05
23010119	PURCHASE OF POWER GENERATING SET	39,635,900.00	-	44,635,900.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	2,577,500.00
2302	CONSTRUCTION / PROVISION	114,338,405.57	-	58,434,659.70
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	114,338,405.57	-	58,434,659.70
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71,703,745.87	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	15,800,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	42,634,659.70	-	42,634,659.70
2303	REHABILITATION / REPAIRS	160,924,910.64	55,468,315.00	160,924,910.64
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	160,924,910.64	55,468,315.00	160,924,910.64
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	160,924,910.64	55,468,315.00	160,924,910.64

MDA:	016100200100 - Bureau of Political - SSG			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>64,498,488.38</u>	-	<u>35,876,006.22</u>
22	OTHER RECURRENT COSTS	<u>24,770,737.29</u>	-	<u>12,620,737.29</u>
2202	OVERHEAD COST	<u>24,770,737.29</u>	-	<u>12,620,737.29</u>
220201	TRAVEL & TRANSPORT - GENERAL	6,395,198.96	-	2,395,198.96
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,131,732.99	-	1,131,732.99
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,263,465.97	-	1,263,465.97
220203	MATERIALS & SUPPLIES - GENERAL	2,432,113.54	-	2,432,113.54
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,238,319.63	-	2,238,319.63
22020305	PRINTING OF NON SECURITY DOCUMENTS	193,793.91	-	193,793.91
220204	MAINTENANCE SERVICES - GENERAL	6,447,523.31	-	3,297,523.31
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	193,793.91	-	193,793.91
22020402	MAINTENANCE OF OFFICE FURNITURE	193,793.91	-	193,793.91
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,813,817.23	-	2,663,817.23
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	149,221.31	-	149,221.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	96,896.95	-	96,896.95
220205	TRAINING - GENERAL	7,751,756.31	-	2,751,756.31
22020501	LOCAL TRAINING	7,751,756.31	-	2,751,756.31
220208	FUEL & LUBRICANTS - GENERAL	1,065,866.49	-	1,065,866.49
22020801	MOTOR VEHICLE FUEL COST	484,484.77	-	484,484.77
22020803	PLANT / GENERATOR FUEL COST	581,381.72	-	581,381.72
220210	MISCELLANEOUS EXPENSES GENERAL	678,278.68	-	678,278.68
22021001	REFRESHMENT & MEALS	484,484.77	-	484,484.77
22021004	MEDICAL EXPENSES-LOCAL	193,793.91	-	193,793.91
23	CAPITAL EXPENDITURE	<u>39,727,751.09</u>	-	<u>23,255,268.93</u>
2301	FIXED ASSETS PURCHASED	<u>1,937,939.08</u>	-	<u>1,937,939.08</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>1,937,939.08</u>	-	<u>1,937,939.08</u>
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,937,939.08	-	1,937,939.08
2302	CONSTRUCTION / PROVISION	<u>1,937,939.08</u>	-	<u>1,937,939.08</u>

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,937,939.08	-	1,937,939.08
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	1,937,939.08	-	1,937,939.08
2303	REHABILITATION / REPAIRS	35,851,872.93	-	19,379,390.77
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	35,851,872.93	-	19,379,390.77
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	35,851,872.93	-	19,379,390.77

MDA:	016100300100 - Bureau of Research and Policy Analysis (REPA) - SSG			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>9,197,599.48</u>	=	<u>5,330,301.88</u>
22	OTHER RECURRENT COSTS	<u>3,197,599.48</u>	=	<u>1,630,301.88</u>
2202	OVERHEAD COST	<u>3,197,599.48</u>	=	<u>1,630,301.88</u>
220203	MATERIALS & SUPPLIES - GENERAL	387,587.82	-	287,587.82
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	387,587.82	-	287,587.82
220204	MAINTENANCE SERVICES - GENERAL	581,381.72	-	314,084.13
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	-	217,187.17
22020402	MAINTENANCE OF OFFICE FURNITURE	96,896.95	-	96,896.95
220205	TRAINING - GENERAL	484,484.77	-	284,484.77
22020501	LOCAL TRAINING	484,484.77	-	284,484.77
220208	FUEL & LUBRICANTS - GENERAL	968,969.54	-	368,969.54
22020801	MOTOR VEHICLE FUEL COST	968,969.54	-	368,969.54
220210	MISCELLANEOUS EXPENSES GENERAL	775,175.63	-	375,175.63
22021001	REFRESHMENT & MEALS	387,587.82	-	187,587.82
22021002	HONORARIUM & SITTING ALLOWANCE	387,587.82	-	187,587.82
23	CAPITAL EXPENDITURE	<u>6,000,000.00</u>	=	<u>3,700,000.00</u>
2302	CONSTRUCTION / PROVISION	<u>6,000,000.00</u>	=	<u>3,700,000.00</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,000,000.00	-	3,700,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,000,000.00	-	3,700,000.00

MDA:	016100400100 - Office of the Secretary to State Government - (EXCO)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>46,442,709.99</u>	<u>9,443,000.00</u>	<u>23,500,000.00</u>
22	OTHER RECURRENT COSTS	<u>46,442,709.99</u>	<u>9,443,000.00</u>	<u>23,500,000.00</u>
2202	OVERHEAD COST	<u>46,442,709.99</u>	<u>9,443,000.00</u>	<u>23,500,000.00</u>
220202	UTILITIES - GENERAL	222,862.99	-	2,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	222,862.99	-	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	9,786,592.34	4,158,000.00	8,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,813,817.23	2,528,000.00	4,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	775,175.63	-	1,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,162,763.45	1,000,000.00	2,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	387,587.82	-	500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,647,248.22	630,000.00	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	1,065,866.49	1,010,000.00	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,065,866.49	1,010,000.00	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,391,393.39	810,000.00	2,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	810,000.00	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	31,975,994.78	3,465,000.00	9,000,000.00
22021001	REFRESHMENT & MEALS	24,224,238.47	1,650,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,751,756.31	1,815,000.00	4,000,000.00

MDA:	016100500100 - Liaison Office Lagos			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>26,592,931.98</u>	<u>3,824,972.29</u>	<u>13,558,454.51</u>
22	OTHER RECURRENT COSTS	<u>26,592,931.98</u>	<u>3,824,972.29</u>	<u>13,558,454.51</u>
2202	OVERHEAD COST	<u>26,592,931.98</u>	<u>3,824,972.29</u>	<u>13,558,454.51</u>
220201	TRAVEL & TRANSPORT - GENERAL	6,435,749.36	615,000.00	3,035,754.31
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	235,000.00	1,453,454.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,982,295.05	380,000.00	1,582,300.00
220202	UTILITIES - GENERAL	1,453,454.31	-	583,454.31
22020201	ELECTRICITY CHARGES	484,484.77	-	84,484.77
22020202	TELEPHONE CHARGES	193,793.91	-	193,793.91
22020203	INTERNET ACCESS CHARGES	484,484.77	-	234,484.77
22020205	WATER RATES	145,345.43	-	50,345.43
22020206	SEWERAGE CHARGES	145,345.43	-	20,345.43
220203	MATERIALS & SUPPLIES - GENERAL	1,535,816.72	75,000.00	982,002.78
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	75,000.00	426,727.15
22020303	NEWSPAPERS	48,448.48	-	18,448.48
22020304	MAGAZINES & PERIODICALS	33,913.93	-	10,100.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	726,727.15	-	526,727.15
220204	MAINTENANCE SERVICES - GENERAL	6,908,946.60	1,475,000.00	3,061,450.26
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,461,352.99	1,025,000.00	1,561,352.99
22020402	MAINTENANCE OF OFFICE FURNITURE	1,197,646.35	-	250,150.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,910,807.93	450,000.00	910,807.93
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	-	339,139.34
220206	OTHER SERVICES - GENERAL	5,007,634.58	1,100,000.00	2,236,241.19
22020601	SECURITY SERVICES	162,786.88	-	182,786.88
22020603	RESIDENTIAL RENT	3,391,393.39	1,100,000.00	1,800,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,453,454.31	-	253,454.31
220208	FUEL & LUBRICANTS - GENERAL	2,713,114.71	355,000.00	2,231,335.71
22020801	MOTOR VEHICLE FUEL COST	2,228,629.94	355,000.00	1,836,850.94
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	394,484.77

220209	FINANCIAL CHARGES - GENERAL	120,636.71	4,972.29	30,636.97
22020901	BANK CHARGES (OTHER THAN INTEREST)	120,636.71	4,972.29	30,636.97
220210	MISCELLANEOUS EXPENSES GENERAL	2,417,579.00	200,000.00	1,397,578.99
22021001	REFRESHMENT & MEALS	484,484.77	-	484,484.77
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	-	59,139.34
22021004	MEDICAL EXPENSES-LOCAL	242,242.38	-	242,242.38
22021006	POSTAGES & COURIER SERVICES	237,397.54	-	137,397.54
22021007	WELFARE PACKAGES	823,624.11	200,000.00	423,624.10
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	-	50,690.86

MDA:	016100500200 - Liaison Office Kaduna			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>722,521,826.24</u>	<u>3,681,267.25</u>	<u>29,206,591.00</u>
22	OTHER RECURRENT COSTS	<u>30,677,575.60</u>	<u>3,681,267.25</u>	<u>15,641,017.45</u>
2202	OVERHEAD COST	<u>30,677,575.60</u>	<u>3,681,267.25</u>	<u>15,641,017.45</u>
220201	TRAVEL & TRANSPORT - GENERAL	1,453,454.31	280,000.00	1,453,460.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,453,454.31	280,000.00	1,453,460.00
220202	UTILITIES - GENERAL	1,308,108.88	180,000.00	1,008,108.88
22020201	ELECTRICITY CHARGES	387,587.82	180,000.00	387,587.82
22020203	INTERNET ACCESS CHARGES	290,690.86	-	190,690.86
22020205	WATER RATES	145,345.43	-	145,345.43
22020206	SEWERAGE CHARGES	484,484.77	-	284,484.77
220203	MATERIALS & SUPPLIES - GENERAL	2,810,011.66	1,180,000.00	2,372,072.58
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	1,180,000.00	1,500,000.00
22020303	NEWSPAPERS	48,448.48	-	48,448.48
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020309	UNIFORMS & OTHER CLOTHING	339,139.34	-	339,139.34
220204	MAINTENANCE SERVICES - GENERAL	6,152,956.57	520,000.00	3,054,844.11
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	520,000.00	1,875,880.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	-	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,453,454.31	-	355,340.00
22020406	OTHER MAINTENANCE SERVICES	484,484.77	-	484,484.77
220206	OTHER SERVICES - GENERAL	6,056,059.62	200,000.00	4,284,482.85
22020601	SECURITY SERVICES	484,484.77	-	484,482.85
22020603	RESIDENTIAL RENT	4,844,847.69	-	3,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	726,727.15	200,000.00	300,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,703,307.83	320,000.00	1,046,050.00
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	120,000.00	500,000.00
22020803	PLANT / GENERATOR FUEL COST	4,844,847.69	200,000.00	500,000.00
22020806	COOKING GAS/FUEL COST	436,036.29	-	46,050.00
220209	FINANCIAL CHARGES - GENERAL	9,689.70	1,267.25	9,689.70

22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	1,267.25	9,689.70
220210	MISCELLANEOUS EXPENSES GENERAL	5,183,987.03	1,000,000.00	2,412,309.34
22021001	REFRESHMENT & MEALS	1,453,454.31	200,000.00	500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	500,000.00	970,500.00
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021007	WELFARE PACKAGES	1,453,454.31	300,000.00	602,670.00
23	CAPITAL EXPENDITURE	691,844,250.64	-	13,565,573.54
2301	FIXED ASSETS PURCHASED	1,937,939.08	-	1,937,939.08
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,937,939.08	-	1,937,939.08
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,937,939.08	-	1,937,939.08
2302	CONSTRUCTION / PROVISION	687,968,372.49	-	9,689,695.39
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	687,968,372.49	-	9,689,695.39
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	678,278,677.10	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,689,695.39	-	9,689,695.39
2304	PRESERVATION OF THE ENVIRONMENT	1,937,939.08	-	1,937,939.08
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	1,937,939.08	-	1,937,939.08
23040102	EROSION & FLOOD CONTROL	1,937,939.08	-	1,937,939.08

MDA:	016100500300 - Liaison Office Abuja/Lodge			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>192,476,109.17</u>	<u>34,906,414.48</u>	<u>105,297,583.21</u>
22	OTHER RECURRENT COSTS	<u>101,150,730.15</u>	<u>34,906,414.48</u>	<u>51,473,230.24</u>
2202	OVERHEAD COST	<u>101,150,730.15</u>	<u>34,906,414.48</u>	<u>51,473,230.24</u>
220201	TRAVEL & TRANSPORT - GENERAL	3,875,878.15	1,125,000.00	1,500,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	1,000,000.00	1,333,333.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	125,000.00	166,666.67
220202	UTILITIES - GENERAL	6,903,907.96	2,738,000.00	5,673,333.33
22020201	ELECTRICITY CHARGES	2,906,908.62	508,000.00	3,000,000.00
22020202	TELEPHONE CHARGES	96,896.95	-	-
22020203	INTERNET ACCESS CHARGES	314,915.10	50,000.00	66,666.67
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	1,500,000.00	1,000,000.00
22020205	WATER RATES	678,278.68	-	700,000.00
22020206	SEWERAGE CHARGES	1,937,939.08	680,000.00	906,666.67
220203	MATERIALS & SUPPLIES - GENERAL	3,875,878.15	500,000.00	666,666.67
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,875,878.15	500,000.00	666,666.67
220204	MAINTENANCE SERVICES - GENERAL	14,437,646.13	2,799,000.00	7,435,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,782,786.77	2,661,000.00	3,548,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,875,878.15	138,000.00	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	387,587.82	-	387,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	-	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	968,969.54	-	1,000,000.00
220206	OTHER SERVICES - GENERAL	46,268,295.47	25,051,172.68	32,401,563.57
22020601	SECURITY SERVICES	726,727.15	15,000.00	20,000.00
22020603	RESIDENTIAL RENT	43,603,629.24	25,036,172.68	30,381,563.57
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	-	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	17,940,471.01	2,170,000.00	3,093,333.33
22020801	MOTOR VEHICLE FUEL COST	6,603,527.41	1,100,000.00	1,466,666.67
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	70,000.00	93,333.33

22020803	PLANT / GENERATOR FUEL COST	10,658,664.93	1,000,000.00	1,333,333.33
22020806	COOKING GAS/FUEL COST	193,793.91	-	200,000.00
220209	FINANCIAL CHARGES - GENERAL	96,896.95	3,241.80	10,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	3,241.80	10,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,751,756.31	520,000.00	693,333.33
22021001	REFRESHMENT & MEALS	5,813,817.23	200,000.00	266,666.67
22021007	WELFARE PACKAGES	1,937,939.08	320,000.00	426,666.67
23	<i>CAPITAL EXPENDITURE</i>	<i>91,325,379.02</i>	<i>-</i>	<i>53,824,352.97</i>
2301	FIXED ASSETS PURCHASED	42,876,902.09	-	42,876,902.09
230101	PURCHASE OF FIXED ASSETS - GENERAL	42,876,902.09	-	42,876,902.09
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	42,876,902.09	-	42,876,902.09
2303	REHABILITATION / REPAIRS	48,448,476.94	-	10,947,450.88
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	48,448,476.94	-	10,947,450.88
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	48,448,476.94	-	10,947,450.88

MDA:	021500100100 - Ministry of Agriculture & Food Security			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>26,743,689,275.64</u>	<u>3,724,913,219.63</u>	<u>18,049,414,223.90</u>
21	PERSONNEL COST	<u>785,993,779.24</u>	<u>657,974,685.30</u>	<u>984,286,130.40</u>
2101	SALARY	<u>785,993,779.24</u>	<u>657,974,685.30</u>	<u>984,286,130.40</u>
210101	SALARIES AND WAGES	<u>785,993,779.24</u>	<u>657,974,685.30</u>	<u>984,286,130.40</u>
21010101	SALARY	785,993,779.24	657,974,685.30	984,286,130.40
22	OTHER RECURRENT COSTS	<u>69,135,635.32</u>	<u>4,000,141.60</u>	<u>118,023,516.10</u>
2202	OVERHEAD COST	<u>69,135,635.32</u>	<u>4,000,141.60</u>	<u>118,023,516.10</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>9,945,503.35</u>	-	<u>19,945,503.34</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,162,716.57	-	3,162,716.57
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	-	16,782,786.77
220202	UTILITIES - GENERAL	<u>1,792,593.65</u>	-	<u>1,792,593.65</u>
22020201	ELECTRICITY CHARGES	1,453,454.31	-	1,453,454.31
22020205	WATER RATES	339,139.34	-	339,139.34
220203	MATERIALS & SUPPLIES - GENERAL	<u>8,085,563.22</u>	<u>885,000.00</u>	<u>8,085,563.22</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,518,281.52	885,000.00	5,518,281.52
22020302	BOOKS	207,976.52	-	207,976.52
22020303	NEWSPAPERS	432,548.00	-	432,548.00
22020304	MAGAZINES & PERIODICALS	232,552.69	-	232,552.69
22020305	PRINTING OF NON SECURITY DOCUMENTS	402,122.36	-	402,122.36
22020306	PRINTING OF SECURITY DOCUMENTS	67,827.87	-	67,827.87
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	281,001.17	-	281,001.17
22020309	UNIFORMS & OTHER CLOTHING	449,601.87	-	449,601.87
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	154,511.88	-	154,511.88
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	339,139.34	-	339,139.34
220204	MAINTENANCE SERVICES - GENERAL	<u>15,423,970.88</u>	<u>2,155,000.00</u>	<u>15,423,970.89</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,501,902.79	662,000.00	1,501,902.79
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,466,742.10	1,000,000.00	10,466,742.10
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,422,423.85	443,000.00	2,422,423.85

22020405	MAINTENANCE OF PLANTS/GENERATORS	335,244.08	50,000.00	335,244.08
22020406	OTHER MAINTENANCE SERVICES	67,827.87	-	67,827.87
22020408	MAINTENANCE OF SEA BOATS	145,345.43	-	145,345.43
220205	TRAINING - GENERAL	3,778,981.20	-	51,356,557.35
22020501	LOCAL TRAINING	1,356,557.35	-	51,356,557.35
22020502	INTERNATIONAL TRAINING	2,422,423.85	-	-
220206	OTHER SERVICES - GENERAL	2,156,538.61	220,000.00	2,156,538.60
22020601	SECURITY SERVICES	775,175.63	-	775,175.63
22020605	CLEANING & FUMIGATION SERVICES	1,381,362.97	220,000.00	1,381,362.97
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,635,479.97	50,000.00	7,635,479.97
22020702	INFORMATION TECHNOLOGY CONSULTING	5,406,850.03	-	5,406,850.03
22020703	LEGAL SERVICES	1,453,454.31	50,000.00	1,453,454.31
22020705	ARCHITECTURAL SERVICES	242,242.38	-	242,242.38
22020706	SURVEYING SERVICES	532,933.25	-	532,933.25
220208	FUEL & LUBRICANTS - GENERAL	3,149,151.00	480,000.00	3,149,151.00
22020801	MOTOR VEHICLE FUEL COST	2,228,629.94	455,000.00	2,228,629.94
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	484,484.77	25,000.00	484,484.77
22020803	PLANT / GENERATOR FUEL COST	96,896.95	-	96,896.95
22020805	SEA BOAT FUEL COST	193,793.91	-	193,793.91
22020806	COOKING GAS/FUEL COST	145,345.43	-	145,345.43
220209	FINANCIAL CHARGES - GENERAL	4,844.85	141.60	4,844.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844.85	141.60	4,844.85
220210	MISCELLANEOUS EXPENSES GENERAL	17,163,008.61	210,000.00	8,473,313.23
22021001	REFRESHMENT & MEALS	1,602,966.31	210,000.00	2,602,966.31
22021002	HONORARIUM & SITTING ALLOWANCE	1,211,211.92	-	1,211,211.92
22021003	PUBLICITY & ADVERTISEMENTS	516,305.73	-	516,305.73
22021004	MEDICAL EXPENSES-LOCAL	310,554.74	-	310,554.74
22021006	POSTAGES & COURIER SERVICES	29,553.57	-	29,553.57
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	232,552.69	-	232,552.69
22021009	SPORTING ACTIVITIES	67,827.87	-	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	3,502,340.40	-	3,502,340.40
22021042	RECURRENT ADJUSTMENT	9,689,695.39	-	-
23	CAPITAL EXPENDITURE	25,888,559,861.08	3,062,938,392.73	16,947,104,577.40
2301	FIXED ASSETS PURCHASED	15,821,783,537.80	2,025,000,000.00	8,081,458,627.81

230101	PURCHASE OF FIXED ASSETS - GENERAL	15,821,783,537.80	2,025,000,000.00	8,081,458,627.81
23010109	PURCHASE OF SEA BOATS	14,534,543.08	-	-
23010119	PURCHASE OF POWER GENERATING SET	4,844,847.69	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	63,336,693.90	-	38,812,074.88
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	418,578,562.04	-	250,000,000.00
23010140	PURCHASE OF FARM INPUTS	15,320,488,891.09	2,025,000,000.00	7,792,646,552.93
2302	CONSTRUCTION / PROVISION	9,286,895,363.36	1,037,938,392.73	4,593,507,596.56
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	9,286,895,363.36	1,037,938,392.73	4,593,507,596.56
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	48,448,476.94	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	19,476,287.73	-	42,476,287.72
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	198,622,238.38	-	2,125,291,175.93
23020114	CONSTRUCTION / PROVISION OF ROADS	8,000,000,000.00	1,037,938,392.73	2,405,391,772.61
23020124	CONSTRUCTION OF MARKETS/PARKS	1,000,000,000.00	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,813,817.23	-	5,813,817.23
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	14,534,543.08	-	14,534,543.07
2303	REHABILITATION / REPAIRS	149,356,964.70	-	1,526,657,799.06
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	149,356,964.70	-	1,526,657,799.06
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	52,266,216.92	-	361,627,634.46
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	97,090,747.78	-	665,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	500,030,164.60
2305	OTHER CAPITAL PROJECTS	630,523,995.23	-	2,745,480,553.97
230501	ACQUISITION OF NON TANGIBLE ASSETS	630,523,995.23	-	2,745,480,553.97
23050101	RESEARCH AND DEVELOPMENT	630,523,995.23	-	2,245,480,553.97
23050103	MONITORING AND EVALUATION	-	-	500,000,000.00

MDA:	021502100100 - Akperan Orshi Polytechnic, Yandev.			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,198,019,879.68</u>	<u>1,167,704,959.24</u>	<u>3,887,895,574.16</u>
21	PERSONNEL COST	<u>1,393,168,129.58</u>	<u>1,052,424,941.84</u>	<u>1,701,194,680.49</u>
2101	SALARY	<u>1,354,726,217.74</u>	<u>995,084,099.46</u>	<u>1,681,194,680.49</u>
210101	SALARIES AND WAGES	<u>1,354,726,217.74</u>	<u>995,084,099.46</u>	<u>1,681,194,680.49</u>
21010101	SALARY	1,354,726,217.74	995,084,099.46	1,681,194,680.49
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>38,441,911.84</u>	<u>57,340,842.38</u>	<u>20,000,000.00</u>
210201	ALLOWANCES	<u>38,441,911.84</u>	<u>57,340,842.38</u>	<u>20,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	38,441,911.84	57,340,842.38	20,000,000.00
22	OTHER RECURRENT COSTS	<u>223,398,633.68</u>	<u>95,802,067.40</u>	<u>262,105,903.73</u>
2202	OVERHEAD COST	<u>222,720,355.00</u>	<u>95,802,067.40</u>	<u>261,427,623.73</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>19,887,878.15</u>	<u>9,361,700.00</u>	<u>17,565,600.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	60,000.00	1,875,900.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,012,000.00	9,301,700.00	15,689,700.00
220202	UTILITIES - GENERAL	<u>14,384,352.80</u>	<u>2,548,502.40</u>	<u>7,438,720.00</u>
22020201	ELECTRICITY CHARGES	4,844,847.69	2,357,502.40	4,844,850.00
22020202	TELEPHONE CHARGES	4,045,447.82	65,000.00	95,500.00
22020203	INTERNET ACCESS CHARGES	3,391,393.39	126,000.00	1,591,400.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	406,967.21	-	506,970.00
22020205	WATER RATES	1,356,557.35	-	200,000.00
22020206	SEWERAGE CHARGES	339,139.34	-	200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>34,226,988.69</u>	<u>16,340,250.00</u>	<u>35,377,560.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,887,098.03	3,013,000.00	5,587,000.00
22020302	BOOKS	339,139.34	95,000.00	539,140.00
22020303	NEWSPAPERS	339,139.34	-	200,000.00
22020304	MAGAZINES & PERIODICALS	203,483.60	-	203,490.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,990,193.12	2,294,700.00	5,090,200.00
22020306	PRINTING OF SECURITY DOCUMENTS	8,352,700.00	4,284,350.00	9,503,900.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,284,000.00	5,142,000.00	7,422,430.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	339,139.34	-	339,200.00

22020309	UNIFORMS & OTHER CLOTHING	678,278.68	-	678,300.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,844,847.69	1,511,200.00	4,844,900.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	-	969,000.00
220204	MAINTENANCE SERVICES - GENERAL	28,914,211.20	10,535,150.00	20,957,550.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,751,756.31	569,900.00	2,751,760.00
22020402	MAINTENANCE OF OFFICE FURNITURE	237,397.54	-	237,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,376,000.00	1,188,000.00	2,012,220.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	997,000.00	498,500.00	847,850.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,873,700.00	1,951,850.00	3,906,910.00
22020406	OTHER MAINTENANCE SERVICES	12,321,800.00	6,326,900.00	9,844,850.00
22020413	MINOR ROAD MAINTENANCE	1,356,557.35	-	1,356,560.00
220205	TRAINING - GENERAL	2,312,522.28	1,210,000.00	76,233,613.73
22020501	LOCAL TRAINING	2,312,522.28	1,210,000.00	76,233,613.73
220206	OTHER SERVICES - GENERAL	8,187,792.60	821,600.00	6,187,800.00
22020601	SECURITY SERVICES	5,765,368.76	520,000.00	3,765,370.00
22020605	CLEANING & FUMIGATION SERVICES	2,422,423.85	301,600.00	2,422,430.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,273,477.67	8,150,000.00	22,289,010.00
22020701	FINANCIAL CONSULTING	7,880,241.67	7,500,000.00	18,880,250.00
22020702	INFORMATION TECHNOLOGY CONSULTING	484,484.77	-	500,000.00
22020703	LEGAL SERVICES	968,969.54	-	968,970.00
22020705	ARCHITECTURAL SERVICES	3,939,781.70	650,000.00	1,939,790.00
220208	FUEL & LUBRICANTS - GENERAL	14,534,543.08	5,156,950.00	13,755,280.00
22020801	MOTOR VEHICLE FUEL COST	9,689,695.39	4,841,000.00	9,689,700.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	968,969.54	45,000.00	689,700.00
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	270,950.00	2,906,910.00
22020806	COOKING GAS/FUEL COST	968,969.54	-	468,970.00
220209	FINANCIAL CHARGES - GENERAL	7,267,271.54	27,235.00	3,267,280.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	27,235.00	484,490.00
22020902	INSURANCE PREMIUM	6,782,786.77	-	2,782,790.00
220210	MISCELLANEOUS EXPENSES GENERAL	79,731,316.98	41,650,680.00	58,355,210.00
22021001	REFRESHMENT & MEALS	11,798,000.00	7,581,700.00	9,844,850.00
22021002	HONORARIUM & SITTING ALLOWANCE	39,646,560.00	22,945,280.00	22,945,280.00
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	759,000.00	3,037,940.00
22021004	MEDICAL EXPENSES-LOCAL	508,709.01	-	508,710.00

22021006	POSTAGES & COURIER SERVICES	101,741.80	12,000.00	101,750.00
22021007	WELFARE PACKAGES	18,711,400.00	9,892,700.00	15,089,700.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	922,459.00	20,000.00	522,460.00
22021009	SPORTING ACTIVITIES	1,695,696.69	-	1,695,700.00
22021010	DIRECT TEACHING & LABORATORY COST	678,278.68	-	678,280.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	339,139.34	-	539,140.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,391,393.39	440,000.00	3,391,400.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	678,278.68	-	678,280.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	678,278.68	-	678,280.00
22040109	GRANTS TO COMMUNITIES/NGOs	678,278.68	-	678,280.00
23	CAPITAL EXPENDITURE	581,453,116.42	19,477,950.00	1,924,594,989.94
2301	FIXED ASSETS PURCHASED	285,567,090.71	4,000,000.00	814,817,631.23
230101	PURCHASE OF FIXED ASSETS - GENERAL	285,567,090.71	4,000,000.00	814,817,631.23
23010104	PURCHASE MOTOR CYCLES	5,523,126.37	-	5,523,126.37
23010105	PURCHASE OF MOTOR VEHICLES	14,929,882.65	-	445,750,000.00
23010106	PURCHASE OF VANS	22,092,505.48	-	11,092,505.48
23010108	PURCHASE OF BUSES	12,984,191.82	-	12,984,191.82
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	12,176,248.54	-	12,176,248.54
23010113	PURCHASE OF COMPUTERS	14,564,833.07	-	14,564,833.07
23010114	PURCHASE OF COMPUTER PRINTERS	1,580,428.08	-	1,580,428.08
23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,844,847.69	-	4,844,847.69
23010119	PURCHASE OF POWER GENERATING SET	12,127,622.75	-	12,127,622.75
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,844,847.69	-	4,844,847.69
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	119,010,198.69	-	219,010,198.69
23010128	PURCHASE OF SECURITY EQUIPMENT	20,860,596.37	-	20,860,596.37
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	40,027,761.50	4,000,000.00	49,458,184.67
2302	CONSTRUCTION / PROVISION	143,096,438.94	-	339,027,998.75
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	143,096,438.94	-	339,027,998.75
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	27,047,040.53	-	27,047,040.53
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,733,028.61	-	4,733,028.61
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	3,906,885.18	-	79,838,446.18
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,953,442.59	-	1,953,442.59
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,649,438.09	-	1,649,438.09

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	103,806,603.95	-	223,806,602.75
2303	REHABILITATION / REPAIRS	133,197,022.69	15,477,950.00	557,113,579.97
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	133,197,022.69	15,477,950.00	557,113,579.97
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,302,295.06	-	51,302,295.06
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	14,489,945.29	3,161,000.00	7,071,584.81
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	91,877,710.13	-	22,237,347.65
23030113	REHABILITATION / REPAIRS - ROADS	9,000,000.00	4,500,000.00	45,209,180.24
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	16,527,072.21	7,816,950.00	431,293,172.21
2305	OTHER CAPITAL PROJECTS	19,592,564.07	-	213,635,780.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,592,564.07	-	213,635,780.00
23050101	RESEARCH AND DEVELOPMENT	1,957,318.47	-	185,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	678,278.68	-	1,678,280.00
23050103	MONITORING AND EVALUATION	16,956,966.93	-	1,957,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	25,000,500.00

MDA:	021510200100 - Bureau of Agricultural Development & Mechanization(BADM)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>7,651,828,659.82</u>	<u>880,992,074.61</u>	<u>5,069,139,527.90</u>
21	PERSONNEL COST	<u>181,650,485.44</u>	<u>87,371,189.56</u>	<u>400,000,000.00</u>
2101	SALARY	<u>111,650,485.44</u>	<u>32,400,000.00</u>	<u>400,000,000.00</u>
210101	SALARIES AND WAGES	<u>111,650,485.44</u>	<u>32,400,000.00</u>	<u>400,000,000.00</u>
21010101	SALARY	111,650,485.44	32,400,000.00	400,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>70,000,000.00</u>	<u>54,971,189.56</u>	-
210201	ALLOWANCES	<u>70,000,000.00</u>	<u>54,971,189.56</u>	-
21020101	NON REGULAR ALLOWANCES	70,000,000.00	54,971,189.56	-
22	OTHER RECURRENT COSTS	<u>375,475,696.25</u>	-	<u>243,350,313.50</u>
2202	OVERHEAD COST	<u>375,475,696.25</u>	-	<u>243,350,313.50</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>96,896,953.87</u>	-	<u>70,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	96,896,953.87	-	70,000,000.00
220202	UTILITIES - GENERAL	<u>5,038,641.60</u>	-	<u>5,038,641.61</u>
22020201	ELECTRICITY CHARGES	1,937,939.08	-	1,937,939.08
22020203	INTERNET ACCESS CHARGES	1,937,939.08	-	1,937,939.08
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,162,763.45	-	1,162,763.45
220203	MATERIALS & SUPPLIES - GENERAL	<u>26,646,662.31</u>	-	<u>4,000,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,329,332.46	-	4,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	21,317,329.85	-	-
220204	MAINTENANCE SERVICES - GENERAL	<u>25,677,692.78</u>	-	<u>12,643,149.70</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	-	9,689,695.39
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,534,543.08	-	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,453,454.31	-	1,453,454.31
220205	TRAINING - GENERAL	<u>140,500,583.11</u>	-	<u>145,500,583.11</u>
22020501	LOCAL TRAINING	140,500,583.11	-	145,500,583.11
220206	OTHER SERVICES - GENERAL	<u>1,937,939.08</u>	-	<u>1,937,939.08</u>
22020605	CLEANING & FUMIGATION SERVICES	1,937,939.08	-	1,937,939.08
220208	FUEL & LUBRICANTS - GENERAL	<u>78,486,532.64</u>	-	<u>4,000,000.00</u>
22020801	MOTOR VEHICLE FUEL COST	25,193,208.01	-	1,000,000.00

22020803	PLANT / GENERATOR FUEL COST	53,293,324.63	-	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	290,690.86	-	230,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	-	230,000.00
23	CAPITAL EXPENDITURE	7,094,702,478.13	793,620,885.05	4,425,789,214.40
2301	FIXED ASSETS PURCHASED	2,542,871,157.54	80,294,000.00	2,189,767,528.26
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,542,871,157.54	80,294,000.00	2,189,767,528.26
23010105	PURCHASE OF MOTOR VEHICLES	2,146,267,528.26	-	1,246,267,528.26
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	58,138,172.32	-	-
23010119	PURCHASE OF POWER GENERATING SET	58,138,172.32	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	268,699,650.17	80,294,000.00	943,500,000.00
23010140	PURCHASE OF FARM INPUTS	11,627,634.46	-	-
2302	CONSTRUCTION / PROVISION	3,838,088,358.36	434,268,778.20	1,647,069,222.61
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,838,088,358.36	434,268,778.20	1,647,069,222.61
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71,703,745.87	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	79,455,502.17	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	643,589,567.62	57,587,106.19	249,999,999.98
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	2,276,109,446.45	163,374,236.47	1,034,069,223.13
23020114	CONSTRUCTION / PROVISION OF ROADS	335,263,460.40	113,588,720.43	293,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	14,534,543.08	9,250,000.00	-
23020124	CONSTRUCTION OF MARKETS/PARKS	417,432,092.78	90,468,715.11	69,999,999.50
2303	REHABILITATION / REPAIRS	284,348,644.91	-	273,352,053.96
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	284,348,644.91	-	273,352,053.96
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	206,831,081.81	-	133,673,881.64
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	77,517,563.10	-	58,138,172.32
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	81,540,000.00
2304	PRESERVATION OF THE ENVIRONMENT	15,600,409.57	-	15,600,409.57
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	15,600,409.57	-	15,600,409.57
23040101	TREE PLANTING	15,600,409.57	-	15,600,409.57
2305	OTHER CAPITAL PROJECTS	413,793,907.74	279,058,106.85	300,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	413,793,907.74	279,058,106.85	300,000,000.00
23050101	RESEARCH AND DEVELOPMENT	181,241,218.45	-	-
23050103	MONITORING AND EVALUATION	232,552,689.29	279,058,106.85	300,000,000.00

MDA:	022000100100 - Ministry of Finance			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>26,387,235,592.09</u>	<u>13,330,214,825.43</u>	<u>30,146,339,613.23</u>
21	PERSONNEL COST	<u>172,134,445.80</u>	<u>127,999,684.70</u>	<u>196,204,618.95</u>
2101	SALARY	<u>172,134,445.80</u>	<u>127,999,684.70</u>	<u>183,994,618.95</u>
210101	SALARIES AND WAGES	<u>172,134,445.80</u>	<u>127,999,684.70</u>	<u>183,994,618.95</u>
21010101	SALARY	172,134,445.80	127,999,684.70	183,994,618.95
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	<u>12,210,000.00</u>
210201	ALLOWANCES	-	-	<u>12,210,000.00</u>
21020101	NON REGULAR ALLOWANCES	-	-	12,210,000.00
22	OTHER RECURRENT COSTS	<u>12,692,806,994.14</u>	<u>4,363,425,390.73</u>	<u>16,383,903,538.21</u>
2202	OVERHEAD COST	<u>12,676,307,187.04</u>	<u>4,363,425,390.73</u>	<u>16,367,403,731.11</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>5,521,548,725.92</u>	<u>2,560,231,468.00</u>	<u>4,521,548,725.92</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,913,933.86	1,635,660.00	33,913,933.86
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	88,297,349.22	3,863,050.00	88,297,349.22
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,664,208,638.85	-	664,208,638.85
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,735,128,804.00	2,554,732,758.00	3,735,128,804.00
220202	UTILITIES - GENERAL	<u>33,385,845.46</u>	<u>495,400.00</u>	<u>33,385,845.46</u>
22020201	ELECTRICITY CHARGES	135,655.74	-	135,655.74
22020202	TELEPHONE CHARGES	339,139.34	-	339,139.34
22020203	INTERNET ACCESS CHARGES	3,391,393.39	380,000.00	3,391,393.39
22020204	SATELLITE BROADCASTING ACCESS CHARGES	67,827.87	-	67,827.87
22020205	WATER RATES	348,829.03	115,400.00	348,829.03
22020206	SEWERAGE CHARGES	33,913.93	-	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	29,069,086.16	-	29,069,086.16
220203	MATERIALS & SUPPLIES - GENERAL	<u>94,038,853.81</u>	<u>23,278,500.00</u>	<u>75,172,167.91</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	43,603,629.24	22,489,500.00	67,468,500.00
22020302	BOOKS	339,139.34	-	339,139.34
22020303	NEWSPAPERS	480,000.00	260,000.00	480,000.00
22020304	MAGAZINES & PERIODICALS	101,741.80	13,000.00	101,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,782,786.77	516,000.00	6,782,786.77

22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	42,731,556.66	-	-
220204	MAINTENANCE SERVICES - GENERAL	30,812,856.25	1,995,000.00	22,290,856.25
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	780,000.00	9,689,695.39
22020402	MAINTENANCE OF OFFICE FURNITURE	1,695,696.69	50,000.00	1,695,696.69
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,417,466.78	10,000.00	1,417,466.78
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,534,543.08	144,000.00	5,534,543.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,022,000.00	1,011,000.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,453,454.31	-	1,453,454.31
220205	TRAINING - GENERAL	62,983,020.02	-	44,983,020.02
22020501	LOCAL TRAINING	14,534,543.08	-	14,534,543.08
22020502	INTERNATIONAL TRAINING	48,448,476.94	-	30,448,476.94
220206	OTHER SERVICES - GENERAL	3,430,152.17	-	3,430,152.17
22020601	SECURITY SERVICES	581,381.72	-	581,381.72
22020605	CLEANING & FUMIGATION SERVICES	2,848,770.44	-	2,848,770.44
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	506,286,583.98	574,592,856.28	611,801,814.62
22020701	FINANCIAL CONSULTING	484,484,769.36	574,386,656.28	600,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	19,379,390.77	-	9,379,390.77
22020709	AUDITING OF ACCOUNTS	2,422,423.85	206,200.00	2,422,423.85
220208	FUEL & LUBRICANTS - GENERAL	249,025,171.45	2,302,000.00	153,025,170.77
22020801	MOTOR VEHICLE FUEL COST	6,782,786.77	1,500,000.00	10,782,786.77
22020803	PLANT / GENERATOR FUEL COST	242,242,384.68	802,000.00	142,242,384.00
220209	FINANCIAL CHARGES - GENERAL	7,800,204.79	27,507.45	7,800,204.79
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,017,418.02	27,507.45	1,017,418.02
22020902	INSURANCE PREMIUM	6,782,786.77	-	6,782,786.77
220210	MISCELLANEOUS EXPENSES GENERAL	6,166,995,773.21	1,200,502,659.00	10,893,965,773.21
22021001	REFRESHMENT & MEALS	5,813,817.23	1,813,800.00	5,813,817.23
22021002	HONORARIUM & SITTING ALLOWANCE	775,175.63	-	775,175.63
22021003	PUBLICITY & ADVERTISEMENTS	1,937,939.08	512,500.00	1,937,939.08
22021004	MEDICAL EXPENSES-LOCAL	2,616,217.75	-	2,616,217.75
22021006	POSTAGES & COURIER SERVICES	339,139.34	-	339,139.34
22021007	WELFARE PACKAGES	96,896,953.87	6,815,000.00	56,896,953.87
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,585,187.29	150,000.00	5,585,187.29
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	58,138,172.32	-	23,138,172.32

22021021	SPECIAL DAYS/CELEBRATIONS	1,483,075,938.38	1,191,211,359.00	1,483,075,938.38
22021041	CONTINGENCY	4,044,847,693.59	-	8,844,817,693.59
22021042	RECURRENT ADJUSTMENT	468,969,538.72	-	468,969,538.72
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,934,233.56	-	2,934,233.56
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,934,233.56	-	2,934,233.56
22040109	GRANTS TO COMMUNITIES/NGOs	2,934,233.56	-	2,934,233.56
2205	SUBSIDIES GENERAL	13,565,573.54	-	13,565,573.54
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	13,565,573.54	-	13,565,573.54
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	13,565,573.54	-	13,565,573.54
23	CAPITAL EXPENDITURE	13,522,294,152.14	8,838,789,750.00	13,566,231,456.08
2301	FIXED ASSETS PURCHASED	13,483,360,956.08	8,838,789,750.00	13,566,231,456.08
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,483,360,956.08	8,838,789,750.00	13,566,231,456.08
23010104	PURCHASE MOTOR CYCLES	484,484,769.36	-	484,484,769.36
23010106	PURCHASE OF VANS	6,701,483,899.64	4,255,538,000.00	5,701,483,899.64
23010108	PURCHASE OF BUSES	5,201,483,899.64	4,583,251,750.00	5,201,483,899.64
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	250,000,000.00	-	260,500,000.00
23010113	PURCHASE OF COMPUTERS	263,565,573.54	-	1,313,565,573.54
23010114	PURCHASE OF COMPUTER PRINTERS	250,000,000.00	-	272,370,500.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	250,000,000.00	-	250,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	9,205,210.62	-	9,205,210.62
23010118	PURCHASE OF SCANNERS	55,802,350.65	-	55,802,350.65
23010119	PURCHASE OF POWER GENERATING SET	16,472,482.16	-	16,472,482.16
23010128	PURCHASE OF SECURITY EQUIPMENT	862,770.48	-	862,770.48
2302	CONSTRUCTION / PROVISION	30,793,851.94	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,793,851.94	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,793,851.94	-	-
2303	REHABILITATION / REPAIRS	8,139,344.13	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	8,139,344.13	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	8,139,344.13	-	-

MDA:	022000700100 - Office of the Accountant-General			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>755,572,150.48</u>	<u>232,246,851.79</u>	<u>652,247,176.59</u>
21	PERSONNEL COST	<u>500,342,722.40</u>	<u>214,064,924.03</u>	<u>379,177,000.14</u>
2101	SALARY	<u>499,342,722.40</u>	<u>214,044,924.03</u>	<u>349,177,000.14</u>
210101	SALARIES AND WAGES	<u>499,342,722.40</u>	<u>214,044,924.03</u>	<u>349,177,000.14</u>
21010101	SALARY	499,342,722.40	214,044,924.03	349,177,000.14
2103	SOCIAL BENEFITS	<u>1,000,000.00</u>	<u>20,000.00</u>	<u>30,000,000.00</u>
210301	SOCIAL BENEFITS	<u>1,000,000.00</u>	<u>20,000.00</u>	<u>30,000,000.00</u>
21030103	DEATH BENEFITS	1,000,000.00	20,000.00	30,000,000.00
22	OTHER RECURRENT COSTS	<u>191,943,120.60</u>	<u>18,181,927.76</u>	<u>192,961,854.70</u>
2202	OVERHEAD COST	<u>191,943,120.60</u>	<u>18,181,927.76</u>	<u>192,961,854.70</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>16,743,793.63</u>	<u>300,000.00</u>	<u>16,743,793.63</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,464,871.02	300,000.00	10,464,871.02
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,278,922.61	-	6,278,922.61
220202	UTILITIES - GENERAL	<u>7,793,538.28</u>	<u>25,000.00</u>	<u>7,793,538.27</u>
22020202	TELEPHONE CHARGES	235,575.87	25,000.00	235,575.87
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	7,557,962.40	-	7,557,962.40
220203	MATERIALS & SUPPLIES - GENERAL	<u>103,278,096.37</u>	<u>5,214,750.00</u>	<u>103,278,096.37</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	53,135,860.68	5,214,750.00	53,135,860.68
22020302	BOOKS	162,786.88	-	162,786.88
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,089,098.33	-	2,089,098.33
22020306	PRINTING OF SECURITY DOCUMENTS	10,464,871.02	-	10,464,871.02
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	37,425,479.46	-	37,425,479.46
220204	MAINTENANCE SERVICES - GENERAL	<u>11,377,446.53</u>	<u>424,500.00</u>	<u>11,377,446.53</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,089,098.33	-	2,089,098.33
22020402	MAINTENANCE OF OFFICE FURNITURE	2,298,008.16	-	2,298,008.16
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,085,245.88	-	1,085,245.88
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,340,983.53	304,500.00	4,340,983.53
22020405	MAINTENANCE OF PLANTS/GENERATORS	310,651.63	60,000.00	310,651.63

22020406	OTHER MAINTENANCE SERVICES	1,253,459.00	60,000.00	1,253,459.00
220205	TRAINING - GENERAL	5,581,264.54	-	5,581,264.54
22020501	LOCAL TRAINING	5,581,264.54	-	5,581,264.54
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,581,147.36	-	10,581,147.36
22020701	FINANCIAL CONSULTING	2,713,114.71	-	2,713,114.71
22020702	INFORMATION TECHNOLOGY CONSULTING	7,868,032.65	-	7,868,032.65
220208	FUEL & LUBRICANTS - GENERAL	7,527,262.21	2,594,000.00	7,023,262.22
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	810,000.00	3,391,393.39
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,627,868.83	780,000.00	1,627,868.83
22020803	PLANT / GENERATOR FUEL COST	2,508,000.00	1,004,000.00	2,004,000.00
220209	FINANCIAL CHARGES - GENERAL	13,782,530.53	4,947,077.76	15,331,801.04
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,735,197.04	16,517.06	2,735,197.04
22020904	OTHER CRF BANK CHARGES	11,047,333.49	4,930,560.70	12,596,604.00
220210	MISCELLANEOUS EXPENSES GENERAL	15,278,041.14	4,676,600.00	15,251,504.74
22021001	REFRESHMENT & MEALS	5,471,519.05	3,667,600.00	5,471,519.05
22021002	HONORARIUM & SITTING ALLOWANCE	1,627,868.83	210,000.00	1,627,868.83
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	44,000.00	484,484.77
22021004	MEDICAL EXPENSES-LOCAL	1,744,145.17	560,000.00	1,744,145.17
22021006	POSTAGES & COURIER SERVICES	330,000.00	195,000.00	303,463.60
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,620,023.32	-	5,620,023.32
23	CAPITAL EXPENDITURE	63,286,307.48	-	80,108,321.75
2302	CONSTRUCTION / PROVISION	42,247,071.89	-	29,069,086.16
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	42,247,071.89	-	29,069,086.16
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	13,177,985.73	-	-
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	29,069,086.16	-	29,069,086.16
2303	REHABILITATION / REPAIRS	6,504,692.51	-	6,504,692.51
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,504,692.51	-	6,504,692.51
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	6,504,692.51	-	6,504,692.51
2305	OTHER CAPITAL PROJECTS	14,534,543.08	-	44,534,543.08
230501	ACQUISITION OF NON TANGIBLE ASSETS	14,534,543.08	-	44,534,543.08
23050103	MONITORING AND EVALUATION	14,534,543.08	-	44,534,543.08

MDA:	022000200100 - Debt Management Office			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>16,875,776,477.89</u>	<u>48,122,120,870.25</u>	<u>26,893,520,242.59</u>
21	PERSONNEL COST	<u>8,687,832,060.10</u>	<u>4,453,249,199.78</u>	<u>14,481,346,231.09</u>
2101	SALARY	<u>8,687,832,060.10</u>	<u>4,453,249,199.78</u>	<u>4,299,301,903.15</u>
210101	SALARIES AND WAGES	<u>8,687,832,060.10</u>	<u>4,453,249,199.78</u>	<u>4,299,301,903.15</u>
21010101	SALARY	21,165,393.44	-	27,738,708.00
21010104	SALARY ARREARS	8,666,666,666.67	4,453,249,199.78	4,271,563,195.15
2103	SOCIAL BENEFITS	-	-	<u>10,182,044,327.94</u>
210301	SOCIAL BENEFITS	-	-	<u>10,182,044,327.94</u>
21030104	GRATUITY ARREARS	-	-	5,000,000,000.00
21030105	PENSION ARREARS	-	-	5,182,044,327.94
22	OTHER RECURRENT COSTS	<u>26,036,211.51</u>	-	<u>8,572,216,414.27</u>
2202	OVERHEAD COST	<u>26,036,211.51</u>	-	<u>26,036,211.51</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,422,423.85</u>	-	<u>2,422,423.85</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,453,454.31	-	1,453,454.31
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	968,969.54	-	968,969.54
220202	UTILITIES - GENERAL	<u>1,453,454.31</u>	-	<u>1,453,454.31</u>
22020203	INTERNET ACCESS CHARGES	968,969.54	-	968,969.54
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	-	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	<u>3,003,805.57</u>	-	<u>3,003,805.57</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	-	968,969.54
22020302	BOOKS	96,896.95	-	96,896.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	-	1,937,939.08
220204	MAINTENANCE SERVICES - GENERAL	<u>1,841,042.12</u>	-	<u>1,841,042.12</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	-	484,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	-	290,690.86
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	581,381.72	-	581,381.72
22020406	OTHER MAINTENANCE SERVICES	484,484.77	-	484,484.77
220205	TRAINING - GENERAL	<u>1,937,939.08</u>	-	<u>1,937,939.08</u>
22020501	LOCAL TRAINING	1,937,939.08	-	1,937,939.08

220206	OTHER SERVICES - GENERAL	116,276.34	-	116,276.34
22020605	CLEANING & FUMIGATION SERVICES	116,276.34	-	116,276.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,937,939.08	-	1,937,939.08
22020702	INFORMATION TECHNOLOGY CONSULTING	1,937,939.08	-	1,937,939.08
220208	FUEL & LUBRICANTS - GENERAL	484,484.77	-	484,484.77
22020801	MOTOR VEHICLE FUEL COST	484,484.77	-	484,484.77
220209	FINANCIAL CHARGES - GENERAL	48,448.48	-	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	-	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	12,790,397.91	-	12,790,397.91
22021001	REFRESHMENT & MEALS	484,484.77	-	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	1,937,939.08	-	1,937,939.08
22021003	PUBLICITY & ADVERTISEMENTS	4,844,847.69	-	4,844,847.69
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	-	4,844,847.69
22021006	POSTAGES & COURIER SERVICES	193,793.91	-	193,793.91
22021007	WELFARE PACKAGES	484,484.77	-	484,484.77
2206	PUBLIC DEBT CHARGES	-	-	8,546,180,202.77
220601	FOREIGN INTEREST / DISCOUNT	-	-	433,577,200.82
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	433,577,200.82
220602	DOMESTIC INTEREST / DISCOUNT	-	-	572,001,860.21
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	-	-	100,000,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	-	-	472,001,860.21
220603	FOREIGN PRINCIPAL	-	-	1,804,941,212.86
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	-	-	1,804,941,212.86
220604	DOMESTIC PRINCIPAL	-	-	5,735,659,928.88
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	-	-	5,735,659,928.88
23	CAPITAL EXPENDITURE	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23
2302	CONSTRUCTION / PROVISION	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23

MDA:	022000800100 - Benue State Internal Revenue Service (BIRS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	5,726,887,085.44	3,614,558,088.58	4,152,580,766.85
21	PERSONNEL COST	1,004,325,400.84	707,835,329.39	868,467,760.04
2101	SALARY	998,405,400.84	703,875,329.39	863,387,607.04
210101	SALARIES AND WAGES	998,405,400.84	703,875,329.39	863,387,607.04
21010101	SALARY	998,405,400.84	703,875,329.39	863,387,607.04
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,920,000.00	3,960,000.00	5,080,153.00
210201	ALLOWANCES	5,920,000.00	3,960,000.00	5,080,153.00
21020101	NON REGULAR ALLOWANCES	5,920,000.00	3,960,000.00	5,080,153.00
22	OTHER RECURRENT COSTS	4,241,370,239.87	2,851,826,967.19	3,039,557,926.81
2202	OVERHEAD COST	4,228,463,331.25	2,850,726,967.19	3,036,651,018.19
220201	TRAVEL & TRANSPORT - GENERAL	139,990,366.93	68,272,100.00	116,956,966.93
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	49,882,000.00	34,579,400.00	50,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	53,151,400.00	33,692,700.00	50,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,174,180.16	-	10,174,180.16
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	-	6,782,786.77
220202	UTILITIES - GENERAL	180,803,584.18	93,647,984.69	107,995,812.20
22020201	ELECTRICITY CHARGES	14,000,000.00	8,732,984.69	13,565,573.54
22020202	TELEPHONE CHARGES	4,844,847.69	2,625,000.00	4,844,847.69
22020203	INTERNET ACCESS CHARGES	19,186,000.00	10,891,000.00	12,000,000.00
22020205	WATER RATES	2,906,908.62	1,500,000.00	2,906,908.62
22020206	SEWERAGE CHARGES	67,827.87	-	67,827.87
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	139,798,000.00	69,899,000.00	74,610,654.48
220203	MATERIALS & SUPPLIES - GENERAL	226,656,566.23	136,387,487.50	175,713,319.50
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	67,827,867.71	39,580,000.00	67,000,000.00
22020302	BOOKS	339,139.34	-	339,139.34
22020303	NEWSPAPERS	968,969.54	850,000.00	1,000,000.00
22020304	MAGAZINES & PERIODICALS	67,827.87	185,000.00	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	130,669,975.00	79,538,737.50	90,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	6,782,786.77	6,143,750.00	7,000,000.00

22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	10,090,000.00	10,174,180.16
220204	MAINTENANCE SERVICES - GENERAL	100,534,167.10	72,686,785.00	103,069,086.16
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,448,476.94	33,876,100.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,689,695.39	8,586,500.00	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	14,329,000.00	19,379,390.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,844,847.69	2,100,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,420,000.00	5,210,000.00	9,689,695.39
22020406	OTHER MAINTENANCE SERVICES	7,751,756.31	8,585,185.00	9,000,000.00
220205	TRAINING - GENERAL	109,290,786.77	85,754,000.00	96,782,786.77
22020501	LOCAL TRAINING	102,508,000.00	85,754,000.00	90,000,000.00
22020502	INTERNATIONAL TRAINING	6,782,786.77	-	6,782,786.77
220206	OTHER SERVICES - GENERAL	513,038,625.00	356,190,312.50	345,000,000.00
22020601	SECURITY SERVICES	349,849,625.00	233,966,312.50	250,000,000.00
22020602	OFFICE RENT	28,512,000.00	16,306,000.00	20,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	134,677,000.00	105,918,000.00	75,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,181,738,828.02	1,536,025,584.81	1,600,288,347.26
22020701	FINANCIAL CONSULTING	2,071,450,480.76	1,456,800,584.81	1,500,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	13,391,393.39	3,030,000.00	3,391,393.39
22020703	LEGAL SERVICES	96,896,953.87	76,195,000.00	96,896,953.87
220208	FUEL & LUBRICANTS - GENERAL	455,400,000.00	302,120,000.00	259,689,695.39
22020801	MOTOR VEHICLE FUEL COST	228,400,000.00	149,300,000.00	150,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	11,000,000.00	5,820,000.00	9,689,695.39
22020803	PLANT / GENERATOR FUEL COST	216,000,000.00	147,000,000.00	100,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,339,139.34	2,617,904.19	3,730,532.73
22020901	BANK CHARGES (OTHER THAN INTEREST)	339,139.34	117,904.19	339,139.34
22020902	INSURANCE PREMIUM	5,000,000.00	2,500,000.00	3,391,393.39
220210	MISCELLANEOUS EXPENSES GENERAL	315,671,267.69	197,024,808.50	227,424,471.25
22021001	REFRESHMENT & MEALS	22,000,000.00	12,514,500.00	19,379,390.77
22021002	HONORARIUM & SITTING ALLOWANCE	58,648,750.00	36,457,375.00	29,069,086.16
22021003	PUBLICITY & ADVERTISEMENTS	102,223,280.00	53,381,640.00	60,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	10,785,190.00	5,528,185.00	6,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	628,192.50	1,000,000.00
22021007	WELFARE PACKAGES	84,743,000.00	65,275,500.00	80,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	32,426,200.00	22,189,416.00	29,069,086.16

22021021	SPECIAL DAYS/CELEBRATIONS	2,906,908.62	1,050,000.00	2,906,908.16
2204	GRANTS AND CONTRIBUTIONS GENERAL	12,906,908.62	1,100,000.00	2,906,908.62
220401	LOCAL GRANTS AND CONTRIBUTIONS	12,906,908.62	1,100,000.00	2,906,908.62
22040109	GRANTS TO COMMUNITIES/NGOs	12,906,908.62	1,100,000.00	2,906,908.62
23	CAPITAL EXPENDITURE	481,191,444.73	54,895,792.00	244,555,080.00
2301	FIXED ASSETS PURCHASED	454,604,795.47	54,895,792.00	160,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	454,604,795.47	54,895,792.00	160,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	433,793,907.74	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,028,000.00	54,045,792.00	100,000,000.00
23010113	PURCHASE OF COMPUTERS	-	-	60,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	9,379,390.77	850,000.00	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,558,649.26	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	4,844,847.69	-	-
2302	CONSTRUCTION / PROVISION	26,586,649.26	-	49,555,080.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	26,586,649.26	-	49,555,080.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,448,476.94	-	30,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	9,379,390.77	-	19,555,080.00
23020114	CONSTRUCTION / PROVISION OF ROADS	8,758,781.55	-	-
2303	REHABILITATION / REPAIRS	-	-	35,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	35,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	35,000,000.00

MDA:	022800100100 - Ministry of Science, Technology & Innovation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,277,897,392.92</u>	<u>87,749,223.85</u>	<u>4,539,712,286.87</u>
21	PERSONNEL COST	<u>119,381,433.44</u>	<u>82,546,272.80</u>	<u>139,065,333.00</u>
2101	SALARY	<u>119,381,433.44</u>	<u>82,546,272.80</u>	<u>139,065,333.00</u>
210101	SALARIES AND WAGES	<u>119,381,433.44</u>	<u>82,546,272.80</u>	<u>139,065,333.00</u>
21010101	SALARY	119,381,433.44	82,546,272.80	139,065,333.00
22	OTHER RECURRENT COSTS	<u>156,486,236.24</u>	<u>5,202,951.05</u>	<u>201,710,000.00</u>
2202	OVERHEAD COST	<u>153,966,915.44</u>	<u>5,202,951.05</u>	<u>57,610,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>57,048,102.78</u>	<u>285,000.00</u>	<u>11,500,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	26,988,224.08	-	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,212,821.76	285,000.00	1,500,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	766,726.22	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,080,330.73	-	-
220202	UTILITIES - GENERAL	<u>8,786,421.98</u>	<u>370,000.00</u>	<u>3,800,000.00</u>
22020201	ELECTRICITY CHARGES	5,173,328.37	370,000.00	2,000,000.00
22020202	TELEPHONE CHARGES	343,015.22	-	-
22020203	INTERNET ACCESS CHARGES	1,648,217.19	-	1,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	678,278.68	-	-
22020205	WATER RATES	524,566.19	-	300,000.00
22020206	SEWERAGE CHARGES	176,773.96	-	200,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	242,242.38	-	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,519,391.96</u>	<u>1,811,450.00</u>	<u>5,800,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,009,619.39	1,650,000.00	3,500,000.00
22020303	NEWSPAPERS	259,102.45	-	150,000.00
22020304	MAGAZINES & PERIODICALS	259,102.45	-	150,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	497,081.37	161,450.00	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	356,916.05	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	823,624.11	-	1,200,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	313,946.13	-	300,000.00

220204	MAINTENANCE SERVICES - GENERAL	26,417,985.50	700,500.00	13,900,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,145,204.81	450,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,785,787.42	-	1,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,561,885.15	-	2,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,627,868.83	47,000.00	800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,589,110.04	96,000.00	800,000.00
22020406	OTHER MAINTENANCE SERVICES	898,234.76	107,500.00	800,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	2,519,320.80	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	5,290,573.68	-	5,000,000.00
220205	TRAINING - GENERAL	12,981,188.01	-	8,000,000.00
22020501	LOCAL TRAINING	8,136,340.32	-	8,000,000.00
22020502	INTERNATIONAL TRAINING	4,844,847.69	-	-
220206	OTHER SERVICES - GENERAL	1,467,019.88	-	1,700,000.00
22020601	SECURITY SERVICES	905,017.55	-	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	562,002.33	-	700,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	581,381.72	-	700,000.00
22020703	LEGAL SERVICES	581,381.72	-	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,376,207.15	774,500.00	3,250,000.00
22020801	MOTOR VEHICLE FUEL COST	3,774,136.35	560,000.00	1,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	206,778.10	-	250,000.00
22020803	PLANT / GENERATOR FUEL COST	2,395,292.70	214,500.00	1,500,000.00
220209	FINANCIAL CHARGES - GENERAL	96,896.95	501.05	10,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	501.05	10,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	34,692,319.49	1,261,000.00	8,950,000.00
22021001	REFRESHMENT & MEALS	3,391,393.39	-	1,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	3,546,428.51	565,000.00	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,873,987.09	46,000.00	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	3,294,496.43	-	1,500,000.00
22021006	POSTAGES & COURIER SERVICES	248,734.48	-	150,000.00
22021007	WELFARE PACKAGES	1,937,939.08	50,000.00	1,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,362,589.98	-	800,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	18,036,750.53	600,000.00	1,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,519,320.80	-	144,100,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,519,320.80	-	144,100,000.00

22040109	GRANTS TO COMMUNITIES/NGOs	775,175.63	-	500,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,744,145.17	-	143,600,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>2,002,029,723.25</i>	<i>-</i>	<i>4,198,936,953.87</i>
2301	FIXED ASSETS PURCHASED	198,742,241.38	-	317,436,953.87
230101	PURCHASE OF FIXED ASSETS - GENERAL	198,742,241.38	-	317,436,953.87
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	40,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	523,243.55	-	540,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	198,218,997.83	-	276,896,953.87
2302	CONSTRUCTION / PROVISION	902,267,613.61	-	350,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	902,267,613.61	-	350,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	387,502,546.17	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	484,484,769.36	-	300,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	30,280,298.08	-	50,000,000.00
2303	REHABILITATION / REPAIRS	532,925,610.64	-	2,103,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	532,925,610.64	-	2,103,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	1,450,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	532,925,610.64	-	653,500,000.00
2304	PRESERVATION OF THE ENVIRONMENT	968,969.54	-	2,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	968,969.54	-	2,500,000.00
23040102	EROSION & FLOOD CONTROL	968,969.54	-	2,500,000.00
2305	OTHER CAPITAL PROJECTS	367,125,288.07	-	1,425,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	367,125,288.07	-	1,425,500,000.00
23050101	RESEARCH AND DEVELOPMENT	220,925,054.83	-	1,313,500,000.00
23050103	MONITORING AND EVALUATION	4,844,847.69	-	7,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	141,355,385.55	-	105,000,000.00

MDA:	022800200300 - Business and Engineering Skills Training (BEST) Centre			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	6,192,323.86	1,447,290.00	3,156,621.11
22	OTHER RECURRENT COSTS	6,192,323.86	1,447,290.00	3,156,621.11
2202	OVERHEAD COST	6,192,323.86	1,447,290.00	3,156,621.11
220201	TRAVEL & TRANSPORT - GENERAL	130,810.89	40,000.00	100,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	130,810.89	40,000.00	100,000.00
220202	UTILITIES - GENERAL	450,377.04	113,000.00	249,666.57
22020201	ELECTRICITY CHARGES	169,666.57	90,000.00	169,666.57
22020202	TELEPHONE CHARGES	48,448.48	11,000.00	20,000.00
22020205	WATER RATES	101,741.80	6,000.00	50,000.00
22020206	SEWERAGE CHARGES	130,520.20	6,000.00	10,000.00
220203	MATERIALS & SUPPLIES - GENERAL	1,152,627.06	279,850.00	693,423.35
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	199,292.81	47,350.00	283,042.79
22020302	BOOKS	363,363.58	89,000.00	90,000.00
22020303	NEWSPAPERS	83,749.98	6,000.00	40,000.00
22020304	MAGAZINES & PERIODICALS	83,749.98	6,000.00	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	122,090.16	50,000.00	80,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	300,380.56	81,500.00	200,380.56
220204	MAINTENANCE SERVICES - GENERAL	1,220,048.76	206,900.00	539,253.69
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	193,793.91	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	183,200.00	96,600.00	103,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	21,500.00	139,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	85,320.67	7,000.00	85,320.67
22020405	MAINTENANCE OF PLANTS/GENERATORS	137,593.67	57,000.00	137,593.67
22020406	OTHER MAINTENANCE SERVICES	174,414.52	11,800.00	54,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	106,586.65	13,000.00	20,000.00
220205	TRAINING - GENERAL	203,483.60	10,000.00	60,000.00
22020501	LOCAL TRAINING	203,483.60	10,000.00	60,000.00
220206	OTHER SERVICES - GENERAL	340,810.89	132,000.00	230,000.00
22020601	SECURITY SERVICES	210,000.00	107,000.00	210,000.00
22020605	CLEANING & FUMIGATION SERVICES	130,810.89	25,000.00	20,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	473,553.49	20,000.00	105,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	231,311.10	5,000.00	25,000.00
22020704	ENGINEERING SERVICES	242,242.38	15,000.00	80,000.00
220208	FUEL & LUBRICANTS - GENERAL	657,658.07	105,200.00	210,000.00
22020801	MOTOR VEHICLE FUEL COST	284,484.77	-	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	213,173.30	20,200.00	50,000.00
22020803	PLANT / GENERATOR FUEL COST	160,000.00	85,000.00	160,000.00
220209	FINANCIAL CHARGES - GENERAL	13,565.57	5,000.00	7,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	13,565.57	5,000.00	7,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,549,388.49	535,340.00	962,277.51
22021001	REFRESHMENT & MEALS	130,810.89	64,540.00	130,810.89
22021002	HONORARIUM & SITTING ALLOWANCE	260,000.00	140,000.00	260,000.00
22021003	PUBLICITY & ADVERTISEMENTS	80,000.00	35,000.00	50,000.00
22021004	MEDICAL EXPENSES-LOCAL	33,913.93	9,800.00	33,913.93
22021006	POSTAGES & COURIER SERVICES	63,211.70	2,000.00	30,000.00
22021007	WELFARE PACKAGES	101,741.80	25,000.00	101,741.80
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	190,000.00	95,000.00	40,000.00
22021009	SPORTING ACTIVITIES	190,690.86	3,000.00	50,000.00
22021010	DIRECT TEACHING & LABORATORY COST	174,414.52	87,000.00	85,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	130,810.89	60,000.00	130,810.89
22021021	SPECIAL DAYS/CELEBRATIONS	193,793.91	14,000.00	50,000.00

MDA:	023100100100 - Ministry of Power, Renewable Energy and Transport			

Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>4,253,559,739.35</u>	<u>4,675,280.23</u>	<u>5,683,202,315.35</u>
21	PERSONNEL COST	<u>111,650,485.44</u>	-	-
2101	SALARY	<u>106,600,485.44</u>	-	-
210101	SALARIES AND WAGES	<u>106,600,485.44</u>	-	-
21010101	SALARY	106,600,485.44	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>5,050,000.00</u>	-	-
210201	ALLOWANCES	<u>5,050,000.00</u>	-	-
21020101	NON REGULAR ALLOWANCES	5,050,000.00	-	-
22	OTHER RECURRENT COSTS	<u>623,832,520.96</u>	<u>4,675,280.23</u>	<u>318,072,127.53</u>
2202	OVERHEAD COST	<u>623,638,727.06</u>	<u>4,675,280.23</u>	<u>317,878,333.62</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,990,193.12</u>	<u>305,000.00</u>	<u>4,990,193.12</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,083,284.51	30,000.00	2,083,284.51
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,906,908.62	275,000.00	2,906,908.62
220202	UTILITIES - GENERAL	<u>2,761,563.19</u>	<u>45,000.00</u>	<u>2,761,563.19</u>
22020201	ELECTRICITY CHARGES	1,453,454.31	-	1,453,454.31
22020202	TELEPHONE CHARGES	96,896.95	-	96,896.95
22020203	INTERNET ACCESS CHARGES	484,484.77	45,000.00	484,484.77
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	-	484,484.77
22020205	WATER RATES	96,896.95	-	96,896.95
22020206	SEWERAGE CHARGES	145,345.43	-	145,345.43
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,145,470.49</u>	<u>993,000.00</u>	<u>5,145,470.49</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,695,696.69	888,000.00	1,695,696.69
22020302	BOOKS	726,727.15	-	726,727.15
22020303	NEWSPAPERS	106,828.89	-	106,828.89
22020305	PRINTING OF NON SECURITY DOCUMENTS	775,175.63	105,000.00	775,175.63
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	-	678,278.68
22020308	FIELD & CAMPING MATERIALS SUPPLIES	387,587.82	-	387,587.82
22020309	UNIFORMS & OTHER CLOTHING	387,587.82	-	387,587.82
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	387,587.82	-	387,587.82
220204	MAINTENANCE SERVICES - GENERAL	<u>6,967,574.85</u>	<u>1,498,250.00</u>	<u>6,967,574.85</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,422,423.85	-	2,422,423.85

22020402	MAINTENANCE OF OFFICE FURNITURE	566,000.00	283,000.00	566,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	563,000.00	1,453,454.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	50,000.00	1,453,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	830,000.00	415,000.00	830,000.00
22020406	OTHER MAINTENANCE SERVICES	242,242.38	187,250.00	242,242.38
220205	TRAINING - GENERAL	484,484.77	-	484,484.77
22020501	LOCAL TRAINING	484,484.77	-	484,484.77
220206	OTHER SERVICES - GENERAL	1,017,418.02	520,000.00	1,017,418.02
22020601	SECURITY SERVICES	678,278.68	390,000.00	678,278.68
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	130,000.00	339,139.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	591,071,418.62	20,000.00	285,311,025.18
22020701	FINANCIAL CONSULTING	1,453,454.31	20,000.00	1,453,454.31
22020702	INFORMATION TECHNOLOGY CONSULTING	2,422,423.85	-	2,422,423.85
22020703	LEGAL SERVICES	581,866,208.00	-	276,105,814.56
22020704	ENGINEERING SERVICES	1,453,454.31	-	1,453,454.31
22020705	ARCHITECTURAL SERVICES	1,937,939.08	-	1,937,939.08
22020706	SURVEYING SERVICES	1,453,454.31	-	1,453,454.31
22020710	OTHER GENERAL SERVICES	484,484.77	-	484,484.77
220208	FUEL & LUBRICANTS - GENERAL	4,360,362.92	1,035,000.00	4,360,362.92
22020801	MOTOR VEHICLE FUEL COST	2,422,423.85	1,035,000.00	2,422,423.85
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	242,242.38	-	242,242.38
22020803	PLANT / GENERATOR FUEL COST	1,695,696.69	-	1,695,696.69
220209	FINANCIAL CHARGES - GENERAL	38,758.78	4,030.23	38,758.78
22020901	BANK CHARGES (OTHER THAN INTEREST)	19,379.39	4,030.23	19,379.39
22020902	INSURANCE PREMIUM	19,379.39	-	19,379.39
220210	MISCELLANEOUS EXPENSES GENERAL	6,801,482.30	255,000.00	6,801,482.30
22021001	REFRESHMENT & MEALS	1,453,454.31	10,000.00	1,453,454.31
22021002	HONORARIUM & SITTING ALLOWANCE	2,277,078.42	-	2,277,078.42
22021003	PUBLICITY & ADVERTISEMENTS	169,569.67	-	169,569.67
22021004	MEDICAL EXPENSES-LOCAL	290,690.86	-	290,690.86
22021006	POSTAGES & COURIER SERVICES	33,913.93	-	33,913.93
22021007	WELFARE PACKAGES	445,042.12	-	445,042.12
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	-	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	193,793.91	45,000.00	193,793.91

22021021	SPECIAL DAYS/CELEBRATIONS	968,969.54	200,000.00	968,969.54
2204	GRANTS AND CONTRIBUTIONS GENERAL	193,793.91	-	193,793.91
220401	LOCAL GRANTS AND CONTRIBUTIONS	193,793.91	-	193,793.91
22040109	GRANTS TO COMMUNITIES/NGOs	193,793.91	-	193,793.91
23	CAPITAL EXPENDITURE	3,518,076,732.95	-	5,365,130,187.83
2301	FIXED ASSETS PURCHASED	278,154,739.39	-	1,220,201,349.39
230101	PURCHASE OF FIXED ASSETS - GENERAL	278,154,739.39	-	1,220,201,349.39
23010107	PURCHASE OF TRUCKS	-	-	2,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	96,896,953.87	-	96,896,953.87
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,689,578.21	-	10,689,578.21
23010128	PURCHASE OF SECURITY EQUIPMENT	6,422,423.85	-	6,422,423.85
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	64,145,783.46	-	64,145,783.46
23010141	PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	100,000,000.00	-	1,040,046,610.00
2302	CONSTRUCTION / PROVISION	3,180,814,851.70	-	3,781,066,705.11
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,180,814,851.70	-	3,781,066,705.11
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	55,231,263.71	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,443,227,789.70	-	1,844,011,226.09
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	96,896,953.87	-	96,896,953.87
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,488,561,890.56	-	1,830,158,525.15
23020124	CONSTRUCTION OF MARKETS/PARKS	96,896,953.87	-	10,000,000.00
2303	REHABILITATION / REPAIRS	-	-	350,470,739.94
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	350,470,739.94
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	350,470,739.94
2305	OTHER CAPITAL PROJECTS	59,107,141.86	-	13,391,393.39
230501	ACQUISITION OF NON TANGIBLE ASSETS	59,107,141.86	-	13,391,393.39
23050101	RESEARCH AND DEVELOPMENT	55,715,748.48	-	10,000,000.00
23050103	MONITORING AND EVALUATION	3,391,393.39	-	3,391,393.39

MDA:	023400100100 - Ministry of Works, Housing and Urban Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>46,266,399,215.51</u>	<u>28,737,042,813.61</u>	<u>47,975,651,521.23</u>
21	PERSONNEL COST	<u>270,457,845.66</u>	<u>201,178,499.83</u>	<u>270,457,845.66</u>
2101	SALARY	<u>270,457,845.66</u>	<u>201,178,499.83</u>	<u>270,457,845.66</u>
210101	SALARIES AND WAGES	<u>270,457,845.66</u>	<u>201,178,499.83</u>	<u>270,457,845.66</u>
21010101	SALARY	270,457,845.66	201,178,499.83	270,457,845.66
22	OTHER RECURRENT COSTS	<u>100,301,935.34</u>	<u>4,363,646.38</u>	<u>73,317,743.52</u>
2202	OVERHEAD COST	<u>100,301,935.34</u>	<u>4,363,646.38</u>	<u>73,317,743.52</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>15,115,924.80</u>	<u>15,000.00</u>	<u>5,426,229.42</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	15,000.00	3,391,393.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,034,836.03	-	2,034,836.03
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,844,847.69	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,844,847.69	-	-
220202	UTILITIES - GENERAL	<u>3,568,084.98</u>	-	<u>3,568,084.98</u>
22020201	ELECTRICITY CHARGES	484,484.77	-	484,484.77
22020202	TELEPHONE CHARGES	491,606.70	-	491,606.70
22020203	INTERNET ACCESS CHARGES	518,398.70	-	518,398.70
22020204	SATELLITE BROADCASTING ACCESS CHARGES	518,398.70	-	518,398.70
22020205	WATER RATES	518,398.70	-	518,398.70
22020206	SEWERAGE CHARGES	518,398.70	-	518,398.70
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	518,398.70	-	518,398.70
220203	MATERIALS & SUPPLIES - GENERAL	<u>37,873,456.59</u>	<u>651,000.00</u>	<u>22,873,456.59</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,935,587.82	541,000.00	17,935,587.82
22020302	BOOKS	13,565.57	-	13,565.57
22020303	NEWSPAPERS	13,565.57	-	13,565.57
22020304	MAGAZINES & PERIODICALS	13,565.57	-	13,565.57
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,345.43	-	145,345.43
22020309	UNIFORMS & OTHER CLOTHING	2,375,913.31	110,000.00	2,375,913.31
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,375,913.31	-	2,375,913.31
220204	MAINTENANCE SERVICES - GENERAL	<u>21,964,456.16</u>	<u>2,070,000.00</u>	<u>21,964,456.16</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,538,348.65	2,070,000.00	17,538,348.65

22020402	MAINTENANCE OF OFFICE FURNITURE	678,278.68	-	678,278.68
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	813,934.41	-	813,934.41
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,017,418.02	-	1,017,418.02
22020405	MAINTENANCE OF PLANTS/GENERATORS	678,278.68	-	678,278.68
22020406	OTHER MAINTENANCE SERVICES	1,166,978.46	-	1,166,978.46
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	71,219.26	-	71,219.26
220205	TRAINING - GENERAL	6,588,992.86	-	3,294,496.43
22020501	LOCAL TRAINING	3,294,496.43	-	3,294,496.43
22020502	INTERNATIONAL TRAINING	3,294,496.43	-	-
220206	OTHER SERVICES - GENERAL	6,013,134.27	-	6,013,134.27
22020601	SECURITY SERVICES	1,798,116.77	-	1,798,116.77
22020603	RESIDENTIAL RENT	3,875,878.15	-	3,875,878.15
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	-	339,139.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,986,387.55	-	1,986,387.55
22020704	ENGINEERING SERVICES	339,139.34	-	339,139.34
22020705	ARCHITECTURAL SERVICES	968,969.54	-	968,969.54
22020706	SURVEYING SERVICES	678,278.68	-	678,278.68
220208	FUEL & LUBRICANTS - GENERAL	3,288,973.31	930,000.00	4,288,973.30
22020801	MOTOR VEHICLE FUEL COST	1,695,696.69	930,000.00	2,695,696.69
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	678,278.68	-	678,278.68
22020803	PLANT / GENERATOR FUEL COST	914,997.94	-	914,997.94
220209	FINANCIAL CHARGES - GENERAL	71,219.26	13,646.38	71,219.26
22020901	BANK CHARGES (OTHER THAN INTEREST)	71,219.26	13,646.38	71,219.26
220210	MISCELLANEOUS EXPENSES GENERAL	3,831,305.56	684,000.00	3,831,305.56
22021001	REFRESHMENT & MEALS	928,000.00	574,000.00	928,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	573,902.79	-	573,902.79
22021003	PUBLICITY & ADVERTISEMENTS	406,967.21	-	406,967.21
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021006	POSTAGES & COURIER SERVICES	149,221.31	-	149,221.31
22021007	WELFARE PACKAGES	484,484.77	110,000.00	484,484.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	339,139.34	-	339,139.34
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	542,622.94	-	542,622.94
22021021	SPECIAL DAYS/CELEBRATIONS	67,827.87	-	67,827.87
23	CAPITAL EXPENDITURE	45,895,639,434.51	28,531,500,667.40	47,631,875,932.05

2301	FIXED ASSETS PURCHASED	7,370,719,169.71	-	2,547,258,396.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,370,719,169.71	-	2,547,258,396.00
23010101	PURCHASE / ACQUISITION OF LAND	7,136,713,026.11	-	1,000,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	-	-	437,258,396.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	31,491,510.01	-	1,110,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	202,514,633.59	-	-
2302	CONSTRUCTION / PROVISION	19,315,129,541.68	17,505,478,157.77	24,141,778,319.21
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	19,315,129,541.68	17,505,478,157.77	24,141,778,319.21
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,333,033,270.34	2,902,282,061.00	7,304,663,101.32
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	153,454,308.08	-	873,805,842.25
23020114	CONSTRUCTION / PROVISION OF ROADS	12,578,641,963.26	14,603,196,096.77	14,343,234,219.21
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	150,075,156.43
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	-	720,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	-	-	500,000,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	250,000,000.00	-	250,000,000.00
2303	REHABILITATION / REPAIRS	19,149,714,611.72	11,026,022,509.63	19,566,444,418.63
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	19,149,714,611.72	11,026,022,509.63	19,566,444,418.63
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	13,313,783,173.77	6,835,494,951.30	4,821,649,298.59
23030102	REHABILITATION / REPAIRS - ELECTRICITY	4,069,672.06	-	-
23030113	REHABILITATION / REPAIRS - ROADS	3,053,960,007.18	3,393,545,073.13	5,108,911,632.59
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,777,901,758.71	796,982,485.20	9,635,883,487.45
2304	PRESERVATION OF THE ENVIRONMENT	52,324,355.09	-	850,394,798.21
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	52,324,355.09	-	850,394,798.21
23040101	TREE PLANTING	52,324,355.09	-	850,394,798.21
2305	OTHER CAPITAL PROJECTS	7,751,756.31	-	526,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	7,751,756.31	-	526,000,000.00
23050101	RESEARCH AND DEVELOPMENT	3,875,878.15	-	21,000,000.00
23050103	MONITORING AND EVALUATION	3,875,878.15	-	505,000,000.00

MDA:	023800100100 - Benue State Budget and Economic Planning Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>13,653,465,074.46</u>	<u>244,589,949.24</u>	<u>9,719,979,207.52</u>
21	PERSONNEL COST	<u>158,211,995.40</u>	<u>93,294,000.00</u>	<u>161,621,571.48</u>
2101	SALARY	<u>120,982,423.92</u>	<u>93,294,000.00</u>	<u>124,392,000.00</u>
210101	SALARIES AND WAGES	<u>120,982,423.92</u>	<u>93,294,000.00</u>	<u>124,392,000.00</u>
21010101	SALARY	120,982,423.92	93,294,000.00	124,392,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>37,229,571.48</u>	-	<u>37,229,571.48</u>
210201	ALLOWANCES	<u>37,229,571.48</u>	-	<u>37,229,571.48</u>
21020101	NON REGULAR ALLOWANCES	37,229,571.48	-	37,229,571.48
22	OTHER RECURRENT COSTS	<u>654,070,785.85</u>	<u>23,930,927.00</u>	<u>325,705,128.00</u>
2202	OVERHEAD COST	<u>654,027,698.20</u>	<u>23,930,927.00</u>	<u>324,205,128.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>139,346,011.93</u>	<u>139,000.00</u>	<u>10,532,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,542,677.70	-	5,142,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	130,803,334.23	139,000.00	5,390,000.00
220202	UTILITIES - GENERAL	<u>7,923,003.27</u>	-	<u>6,170,000.00</u>
22020201	ELECTRICITY CHARGES	86,175.31	-	46,000.00
22020202	TELEPHONE CHARGES	2,218,321.07	-	2,200,000.00
22020203	INTERNET ACCESS CHARGES	4,824,014.85	-	2,800,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	209,297.42	-	224,000.00
22020205	WATER RATES	435,004.34	-	400,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	150,190.28	-	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>45,270,102.78</u>	<u>1,651,600.00</u>	<u>14,743,128.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,672,160.19	1,651,600.00	3,000,000.00
22020303	NEWSPAPERS	499,575.50	-	150,000.00
22020304	MAGAZINES & PERIODICALS	307,925.92	-	200,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	25,897,145.00	-	2,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	4,893,296.17	-	1,893,128.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	-	-	7,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>13,772,535.75</u>	<u>883,500.00</u>	<u>7,750,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,246,047.95	715,000.00	3,200,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	847,848.35	25,000.00	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	169,569.67	-	150,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,786,965.51	123,500.00	1,700,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	624,670.44	-	700,000.00
22020406	OTHER MAINTENANCE SERVICES	5,097,433.83	20,000.00	1,500,000.00
220205	TRAINING - GENERAL	66,762,001.22	-	3,500,000.00
22020501	LOCAL TRAINING	66,762,001.22	-	3,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,808,120.07	-	9,150,000.00
22020701	FINANCIAL CONSULTING	172,350.61	-	200,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	172,350.61	-	100,000.00
22020703	LEGAL SERVICES	-	-	1,500,000.00
22020706	SURVEYING SERVICES	2,034,836.03	-	-
22020707	AGRICULTURAL CONSULTING	4,239,241.73	-	-
22020708	MEDICAL CONSULTING	1,378,804.89	-	-
22020709	AUDITING OF ACCOUNTS	-	-	2,350,000.00
22020710	OTHER GENERAL SERVICES	5,810,536.19	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	33,250,126.74	694,400.00	3,360,000.00
22020801	MOTOR VEHICLE FUEL COST	30,357,815.65	560,500.00	1,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	86,175.31	29,500.00	60,000.00
22020803	PLANT / GENERATOR FUEL COST	2,806,135.78	104,400.00	1,800,000.00
220209	FINANCIAL CHARGES - GENERAL	615,851.85	2,927.00	600,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	615,851.85	2,927.00	600,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	333,279,944.61	20,559,500.00	268,400,000.00
22021001	REFRESHMENT & MEALS	49,968,305.66	266,000.00	5,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,081,863.00	-	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	10,074,002.16	-	4,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,486,021.37	-	1,200,000.00
22021006	POSTAGES & COURIER SERVICES	224,074.21	-	200,000.00
22021007	WELFARE PACKAGES	7,273,327.60	320,000.00	2,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	172,350.61	-	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	260,000,000.00	19,973,500.00	250,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	43,087.65	-	1,500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	43,087.65	-	1,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	43,087.65	-	1,500,000.00

23	CAPITAL EXPENDITURE	<u>12,841,182,293.21</u>	<u>127,365,022.24</u>	<u>9,232,652,508.04</u>
2301	FIXED ASSETS PURCHASED	<u>83,661,365.21</u>	-	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>83,661,365.21</u>	-	-
23010113	PURCHASE OF COMPUTERS	81,723,426.13	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,937,939.08	-	-
2302	CONSTRUCTION / PROVISION	<u>12,154,601,677.73</u>	-	<u>8,158,381,543.46</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>12,154,601,677.73</u>	-	<u>8,158,381,543.46</u>
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,109,285,168.92	-	7,109,285,168.92
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,016,956,966.93	-	500,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	3,028,359,541.88	-	549,096,374.54
2305	OTHER CAPITAL PROJECTS	<u>602,919,250.28</u>	<u>127,365,022.24</u>	<u>1,074,270,964.58</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<u>602,919,250.28</u>	<u>127,365,022.24</u>	<u>1,074,270,964.58</u>
23050101	RESEARCH AND DEVELOPMENT	64,176,184.88	-	61,736,024.72
23050102	COMPUTER SOFTWARE ACQUISITION	42,392,417.32	-	32,000,000.00
23050103	MONITORING AND EVALUATION	496,350,648.08	127,365,022.24	980,534,939.86

MDA:	023800400100 - Benue State Bureau of Statistics			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>178,616,408.29</u>	-	<u>98,640,982.53</u>
21	PERSONNEL COST	<u>47,650,485.44</u>	-	<u>42,525,059.68</u>
2101	SALARY	<u>41,650,485.44</u>	-	<u>41,525,059.68</u>
210101	SALARIES AND WAGES	<u>41,650,485.44</u>	-	<u>41,525,059.68</u>
21010101	SALARY	41,650,485.44	-	41,525,059.68
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>6,000,000.00</u>	-	<u>1,000,000.00</u>
210201	ALLOWANCES	<u>6,000,000.00</u>	-	<u>1,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	6,000,000.00	-	1,000,000.00
22	OTHER RECURRENT COSTS	<u>41,820,725.29</u>	-	<u>21,320,725.29</u>
2202	OVERHEAD COST	<u>41,820,725.29</u>	-	<u>21,320,725.29</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,844,847.69</u>	-	<u>1,844,847.69</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	-	906,908.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	-	937,939.08
220202	UTILITIES - GENERAL	<u>3,391,393.39</u>	-	<u>2,391,393.39</u>
22020202	TELEPHONE CHARGES	968,969.54	-	968,969.54
22020203	INTERNET ACCESS CHARGES	1,453,454.31	-	453,454.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	-	968,969.54
220203	MATERIALS & SUPPLIES - GENERAL	<u>6,346,750.48</u>	-	<u>4,346,750.48</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	-	937,939.08
22020302	BOOKS	968,969.54	-	968,969.54
22020303	NEWSPAPERS	48,448.48	-	48,448.48
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	-	937,939.08
22020306	PRINTING OF SECURITY DOCUMENTS	968,969.54	-	968,969.54
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	-	484,484.77
220204	MAINTENANCE SERVICES - GENERAL	<u>5,135,538.56</u>	-	<u>3,135,538.56</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	-	937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	-	453,454.31
22020405	MAINTENANCE OF PLANTS/GENERATORS	775,175.63	-	775,175.63
22020406	OTHER MAINTENANCE SERVICES	193,793.91	-	193,793.91

22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	775,175.63	-	775,175.63
220205	TRAINING - GENERAL	2,906,908.62	-	906,908.62
22020501	LOCAL TRAINING	2,906,908.62	-	906,908.62
220206	OTHER SERVICES - GENERAL	193,793.91	-	193,793.91
22020605	CLEANING & FUMIGATION SERVICES	193,793.91	-	193,793.91
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	484,484.77	-	484,484.77
22020710	OTHER GENERAL SERVICES	484,484.77	-	484,484.77
220208	FUEL & LUBRICANTS - GENERAL	1,937,939.08	-	937,939.08
22020801	MOTOR VEHICLE FUEL COST	1,453,454.31	-	453,454.31
22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	484,484.77
220209	FINANCIAL CHARGES - GENERAL	9,689.70	-	9,689.70
22020901	BANK CHARGES (OTHER THAN INTEREST)	9,689.70	-	9,689.70
220210	MISCELLANEOUS EXPENSES GENERAL	16,569,379.11	-	7,069,379.11
22021001	REFRESHMENT & MEALS	3,875,878.15	-	875,878.15
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	-	906,908.62
22021003	PUBLICITY & ADVERTISEMENTS	1,453,454.31	-	453,454.31
22021004	MEDICAL EXPENSES-LOCAL	1,937,939.08	-	937,939.08
22021006	POSTAGES & COURIER SERVICES	484,484.77	-	484,484.77
22021007	WELFARE PACKAGES	1,937,939.08	-	937,939.08
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	-	953,454.31
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	581,381.72	-	581,381.72
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	-	937,939.08
23	CAPITAL EXPENDITURE	89,145,197.56	-	34,795,197.56
2301	FIXED ASSETS PURCHASED	19,379,390.77	-	9,029,390.77
230101	PURCHASE OF FIXED ASSETS - GENERAL	19,379,390.77	-	9,029,390.77
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	19,379,390.77	-	9,029,390.77
2305	OTHER CAPITAL PROJECTS	69,765,806.79	-	25,765,806.79
230501	ACQUISITION OF NON TANGIBLE ASSETS	69,765,806.79	-	25,765,806.79
23050101	RESEARCH AND DEVELOPMENT	38,758,781.55	-	8,758,781.55
23050102	COMPUTER SOFTWARE ACQUISITION	24,224,238.47	-	10,224,238.47
23050103	MONITORING AND EVALUATION	6,782,786.77	-	6,782,786.77

MDA:	025000100100 - Fiscal Responsibility Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	111,961,726.44	=	389,097,885.94
21	PERSONNEL COST	74,330,825.44	=	66,726,891.84
2101	SALARY	68,570,825.44	=	61,570,825.44
210101	SALARIES AND WAGES	68,570,825.44	=	61,570,825.44
21010101	SALARY	68,570,825.44	-	61,570,825.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,760,000.00	=	5,156,066.40
210201	ALLOWANCES	5,760,000.00	=	5,156,066.40
21020101	NON REGULAR ALLOWANCES	5,760,000.00	-	5,156,066.40
22	OTHER RECURRENT COSTS	29,321,987.21	=	14,949,868.28
2202	OVERHEAD COST	29,321,987.21	=	14,949,868.28
220201	TRAVEL & TRANSPORT - GENERAL	7,121,926.11	=	3,121,926.11
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	-	1,391,393.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,730,532.72	-	1,730,532.72
220202	UTILITIES - GENERAL	610,450.81	=	610,450.81
22020201	ELECTRICITY CHARGES	101,741.80	-	101,741.80
22020202	TELEPHONE CHARGES	135,655.74	-	135,655.74
22020203	INTERNET ACCESS CHARGES	169,569.67	-	169,569.67
22020205	WATER RATES	67,827.87	-	67,827.87
22020206	SEWERAGE CHARGES	33,913.93	-	33,913.93
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	101,741.80	-	101,741.80
220203	MATERIALS & SUPPLIES - GENERAL	2,102,663.90	=	1,302,663.90
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,017,418.02	-	517,418.02
22020302	BOOKS	135,655.74	-	135,655.74
22020303	NEWSPAPERS	169,569.67	-	169,569.67
22020304	MAGAZINES & PERIODICALS	101,741.80	-	101,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	678,278.68	-	378,278.68
220204	MAINTENANCE SERVICES - GENERAL	2,679,200.77	=	1,979,200.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,017,418.02	-	517,418.02
22020402	MAINTENANCE OF OFFICE FURNITURE	101,741.80	-	101,741.80
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	678,278.68	-	478,278.68

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	-	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	-	339,139.34
22020406	OTHER MAINTENANCE SERVICES	203,483.60	-	203,483.60
220205	TRAINING - GENERAL	6,782,786.77	-	1,782,786.77
22020501	LOCAL TRAINING	6,782,786.77	-	1,782,786.77
220206	OTHER SERVICES - GENERAL	2,204,405.70	-	1,204,405.70
22020601	SECURITY SERVICES	169,569.67	-	169,569.67
22020602	OFFICE RENT	1,695,696.69	-	695,696.69
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	-	339,139.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,034,836.03	-	934,836.03
22020701	FINANCIAL CONSULTING	1,017,418.02	-	517,418.02
22020702	INFORMATION TECHNOLOGY CONSULTING	1,017,418.02	-	417,418.02
220208	FUEL & LUBRICANTS - GENERAL	1,865,266.36	-	1,593,147.43
22020801	MOTOR VEHICLE FUEL COST	1,017,418.02	-	745,299.08
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	-	339,139.34
22020803	PLANT / GENERATOR FUEL COST	508,709.01	-	508,709.01
220209	FINANCIAL CHARGES - GENERAL	20,348.36	-	20,348.36
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,348.36	-	20,348.36
220210	MISCELLANEOUS EXPENSES GENERAL	3,900,102.39	-	2,400,102.39
22021001	REFRESHMENT & MEALS	339,139.34	-	339,139.34
22021002	HONORARIUM & SITTING ALLOWANCE	1,017,418.02	-	617,418.02
22021003	PUBLICITY & ADVERTISEMENTS	169,569.67	-	169,569.67
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021006	POSTAGES & COURIER SERVICES	67,827.87	-	67,827.87
22021007	WELFARE PACKAGES	847,848.35	-	247,848.35
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	33,913.93	-	33,913.93
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	67,827.87	-	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	1,017,418.02	-	517,418.02
23	CAPITAL EXPENDITURE	8,308,913.79	-	307,421,125.83
2301	FIXED ASSETS PURCHASED	2,543,545.04	-	63,655,757.07
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,543,545.04	-	63,655,757.07
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	847,848.35	-	61,960,060.38
23010119	PURCHASE OF POWER GENERATING SET	1,695,696.69	-	1,695,696.69
2303	REHABILITATION / REPAIRS	2,034,836.03	-	240,034,836.03

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,034,836.03	-	240,034,836.03
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,356,557.35	-	239,356,557.35
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	678,278.68	-	678,278.68
2305	OTHER CAPITAL PROJECTS	3,730,532.72	-	3,730,532.72
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,730,532.72	-	3,730,532.72
23050103	MONITORING AND EVALUATION	2,034,836.03	-	2,034,836.03
23050104	ANNIVERSARIES/CELEBRATIONS	1,695,696.69	-	1,695,696.69

MDA:	025200100100 - Ministry of Water Resources, Environment and Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>8,283,853,737.17</u>	<u>420,711,766.01</u>	<u>11,697,378,095.36</u>
21	PERSONNEL COST	<u>292,243,495.24</u>	<u>215,972,511.76</u>	<u>292,243,495.24</u>
2101	SALARY	<u>292,243,495.24</u>	<u>215,972,511.76</u>	<u>292,243,495.24</u>
210101	SALARIES AND WAGES	<u>292,243,495.24</u>	<u>215,972,511.76</u>	<u>292,243,495.24</u>
21010101	SALARY	292,243,495.24	215,972,511.76	292,243,495.24
22	OTHER RECURRENT COSTS	<u>588,951,797.75</u>	<u>4,739,254.25</u>	<u>290,280,577.05</u>
2202	OVERHEAD COST	<u>588,951,797.75</u>	<u>4,739,254.25</u>	<u>290,280,577.05</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>8,236,241.08</u>	-	<u>6,196,240.92</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,875,878.15	-	1,835,878.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,360,362.92	-	4,360,362.92
220202	UTILITIES - GENERAL	<u>67,827,867.71</u>	<u>13,000.00</u>	<u>5,000,000.00</u>
22020201	ELECTRICITY CHARGES	67,827,867.71	13,000.00	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>3,055,654.26</u>	<u>1,721,000.00</u>	<u>3,055,654.26</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,030,000.00	1,470,000.00	2,030,000.00
22020302	BOOKS	87,207.26	-	87,207.26
22020303	NEWSPAPERS	139,047.13	-	139,047.13
22020304	MAGAZINES & PERIODICALS	145,345.43	90,000.00	145,345.43
22020305	PRINTING OF NON SECURITY DOCUMENTS	169,569.67	161,000.00	169,569.67
22020306	PRINTING OF SECURITY DOCUMENTS	242,242.38	-	242,242.38
22020308	FIELD & CAMPING MATERIALS SUPPLIES	242,242.38	-	242,242.38
220204	MAINTENANCE SERVICES - GENERAL	<u>18,701,112.10</u>	<u>1,450,000.00</u>	<u>13,571,416.71</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	800,000.00	4,560,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	-	1,937,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	-	1,453,454.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,259,660.40	260,000.00	1,259,660.40
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	-	968,969.54
22020406	OTHER MAINTENANCE SERVICES	3,391,393.39	390,000.00	3,391,393.39
220206	OTHER SERVICES - GENERAL	<u>49,805,034.29</u>	<u>279,000.00</u>	<u>21,805,034.29</u>
22020601	SECURITY SERVICES	968,969.54	279,000.00	968,969.54
22020605	CLEANING & FUMIGATION SERVICES	48,836,064.75	-	20,836,064.75

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,825,421.43	57,000.00	6,825,421.43
22020701	FINANCIAL CONSULTING	284,877.04	-	284,877.04
22020702	INFORMATION TECHNOLOGY CONSULTING	96,896.95	20,000.00	96,896.95
22020703	LEGAL SERVICES	96,896.95	-	96,896.95
22020704	ENGINEERING SERVICES	968,969.54	-	968,969.54
22020705	ARCHITECTURAL SERVICES	3,730,532.72	-	3,730,532.72
22020706	SURVEYING SERVICES	96,896.95	-	96,896.95
22020707	AGRICULTURAL CONSULTING	96,896.95	-	96,896.95
22020709	AUDITING OF ACCOUNTS	1,453,454.31	37,000.00	1,453,454.31
220208	FUEL & LUBRICANTS - GENERAL	426,651,951.80	420,000.00	226,651,951.80
22020801	MOTOR VEHICLE FUEL COST	17,339,839.25	420,000.00	17,339,839.25
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	409,312,112.55	-	9,312,112.55
22020803	PLANT / GENERATOR FUEL COST	-	-	200,000,000.00
220209	FINANCIAL CHARGES - GENERAL	87,207.26	254.25	87,207.26
22020901	BANK CHARGES (OTHER THAN INTEREST)	87,207.26	254.25	87,207.26
220210	MISCELLANEOUS EXPENSES GENERAL	7,761,307.83	799,000.00	7,087,650.39
22021001	REFRESHMENT & MEALS	968,969.54	125,000.00	968,966.24
22021002	HONORARIUM & SITTING ALLOWANCE	968,969.54	-	968,969.54
22021003	PUBLICITY & ADVERTISEMENTS	484,484.77	-	484,484.77
22021004	MEDICAL EXPENSES-LOCAL	1,017,418.02	-	1,002,208.02
22021006	POSTAGES & COURIER SERVICES	58,000.00	124,000.00	58,000.00
22021007	WELFARE PACKAGES	387,587.82	-	387,587.82
22021021	SPECIAL DAYS/CELEBRATIONS	3,875,878.15	550,000.00	3,217,434.01
23	CAPITAL EXPENDITURE	7,402,658,444.18	200,000,000.00	11,114,854,023.07
2301	FIXED ASSETS PURCHASED	670,187,781.45	-	1,232,479,939.86
230101	PURCHASE OF FIXED ASSETS - GENERAL	670,187,781.45	-	1,232,479,939.86
23010101	PURCHASE / ACQUISITION OF LAND	33,913,933.86	-	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,443,647.43	-	46,443,647.43
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	387,587,815.49	-	643,793,907.74
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	242,242,384.68	-	242,242,384.68
2302	CONSTRUCTION / PROVISION	2,332,309,679.28	200,000,000.00	4,487,374,083.21
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,332,309,679.28	200,000,000.00	4,487,374,083.21
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,332,309,679.28	200,000,000.00	3,008,879,390.77

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	1,178,494,692.44
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	300,000,000.00
2303	REHABILITATION / REPAIRS	3,500,000,000.00	-	2,845,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	3,500,000,000.00	-	2,845,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,500,000,000.00	-	2,545,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	300,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	725,746,466.48	-	1,200,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	725,746,466.48	-	1,200,000,000.00
23040101	TREE PLANTING	62,983,020.02	-	250,000,000.00
23040102	EROSION & FLOOD CONTROL	662,763,446.46	-	950,000,000.00
2305	OTHER CAPITAL PROJECTS	174,414,516.97	-	1,350,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	174,414,516.97	-	1,350,000,000.00
23050101	RESEARCH AND DEVELOPMENT	174,414,516.97	-	1,350,000,000.00

MDA:	025210200100 - Benue State Water Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>232,509,877.61</u>	<u>92,524,702.88</u>	<u>177,851,435.89</u>
21	PERSONNEL COST	<u>153,054,375.44</u>	<u>92,524,702.88</u>	<u>137,397,139.02</u>
2101	SALARY	<u>153,054,375.44</u>	<u>92,524,702.88</u>	<u>137,397,139.02</u>
210101	SALARIES AND WAGES	<u>153,054,375.44</u>	<u>92,524,702.88</u>	<u>137,397,139.02</u>
21010101	SALARY	153,054,375.44	92,524,702.88	137,397,139.02
22	OTHER RECURRENT COSTS	<u>79,455,502.17</u>	<u>-</u>	<u>40,454,296.87</u>
2202	OVERHEAD COST	<u>79,455,502.17</u>	<u>-</u>	<u>40,454,296.87</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>10,658,664.93</u>	<u>-</u>	<u>2,458,664.93</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,906,908.62	-	906,908.62
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,751,756.31	-	1,551,756.31
220202	UTILITIES - GENERAL	<u>784,865.33</u>	<u>-</u>	<u>784,865.33</u>
22020201	ELECTRICITY CHARGES	290,690.86	-	290,690.86
22020206	SEWERAGE CHARGES	494,174.46	-	494,174.46
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,439,144.39</u>	<u>-</u>	<u>1,937,939.08</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,937,939.08	-	937,939.08
22020305	PRINTING OF NON SECURITY DOCUMENTS	307,411.40	-	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	193,793.91	-	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>25,893,579.19</u>	<u>-</u>	<u>16,393,579.18</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	-	2,375,878.15
22020402	MAINTENANCE OF OFFICE FURNITURE	533,708.42	-	533,708.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,042,540.92	-	2,042,540.92
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	968,969.54	-	968,969.54
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,782,786.77	-	3,782,786.77
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	-	6,689,695.39
220205	TRAINING - GENERAL	<u>14,534,543.08</u>	<u>-</u>	<u>1,534,543.08</u>
22020501	LOCAL TRAINING	14,534,543.08	-	1,534,543.08
220206	OTHER SERVICES - GENERAL	<u>2,073,594.81</u>	<u>-</u>	<u>2,073,594.81</u>
22020601	SECURITY SERVICES	290,690.86	-	290,690.86
22020602	OFFICE RENT	1,259,660.40	-	1,259,660.40
22020605	CLEANING & FUMIGATION SERVICES	523,243.55	-	523,243.55

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,246,047.95	-	2,246,047.95
22020701	FINANCIAL CONSULTING	2,228,629.94	-	1,228,629.94
22020703	LEGAL SERVICES	484,484.77	-	484,484.77
22020706	SURVEYING SERVICES	532,933.25	-	532,933.25
220208	FUEL & LUBRICANTS - GENERAL	9,544,349.96	-	6,244,349.96
22020801	MOTOR VEHICLE FUEL COST	5,377,780.94	-	3,377,780.94
22020803	PLANT / GENERATOR FUEL COST	4,166,569.02	-	2,866,569.02
220209	FINANCIAL CHARGES - GENERAL	48,448.48	-	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	-	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	10,232,264.07	-	6,732,264.07
22021001	REFRESHMENT & MEALS	2,325,526.89	-	1,325,526.89
22021002	HONORARIUM & SITTING ALLOWANCE	1,383,634.24	-	883,634.24
22021003	PUBLICITY & ADVERTISEMENTS	193,793.91	-	193,793.91
22021004	MEDICAL EXPENSES-LOCAL	387,587.82	-	387,587.82
22021007	WELFARE PACKAGES	4,488,266.90	-	3,488,266.90
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,453,454.31	-	453,454.31

MDA:	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,995,297,182.17</u>	<u>1,215,698,595.52</u>	<u>5,278,488,769.47</u>
21	PERSONNEL COST	<u>50,433,876.00</u>	<u>39,954,550.00</u>	<u>43,019,329.02</u>
2101	SALARY	<u>50,433,876.00</u>	<u>39,954,550.00</u>	<u>43,019,329.02</u>
210101	SALARIES AND WAGES	<u>50,433,876.00</u>	<u>39,954,550.00</u>	<u>43,019,329.02</u>
21010101	SALARY	50,433,876.00	39,954,550.00	43,019,329.02
22	OTHER RECURRENT COSTS	<u>35,461,397.17</u>	<u>17,601,326.16</u>	<u>35,961,397.17</u>
2202	OVERHEAD COST	<u>35,461,397.17</u>	<u>17,601,326.16</u>	<u>35,961,397.17</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>6,294,800.00</u>	<u>3,194,200.00</u>	<u>6,294,800.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,233,400.00	1,145,500.00	2,233,400.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,061,400.00	2,048,700.00	4,061,400.00
220202	UTILITIES - GENERAL	<u>1,485,645.41</u>	<u>70,000.00</u>	<u>1,485,645.41</u>
22020201	ELECTRICITY CHARGES	1,453,454.31	70,000.00	1,453,454.31
22020202	TELEPHONE CHARGES	17,092.62	-	17,092.62
22020203	INTERNET ACCESS CHARGES	15,098.48	-	15,098.48
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,868,607.45</u>	<u>1,692,000.00</u>	<u>2,868,607.45</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	968,969.54	861,000.00	968,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	650,000.00	355,000.00	650,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	274,906.35	-	274,906.35
22020308	FIELD & CAMPING MATERIALS SUPPLIES	932,000.00	466,000.00	932,000.00
22020309	UNIFORMS & OTHER CLOTHING	42,731.56	10,000.00	42,731.56
220204	MAINTENANCE SERVICES - GENERAL	<u>5,665,701.55</u>	<u>3,160,500.00</u>	<u>6,165,701.55</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,543,000.00	2,762,000.00	4,543,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	89,000.00	44,500.00	589,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	270,000.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	84,000.00	290,690.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	258,525.92	-	258,525.92
220206	OTHER SERVICES - GENERAL	<u>1,114,314.97</u>	<u>345,000.00</u>	<u>1,114,314.97</u>
22020601	SECURITY SERVICES	678,278.68	320,000.00	678,278.68
22020605	CLEANING & FUMIGATION SERVICES	436,036.29	25,000.00	436,036.29
220208	FUEL & LUBRICANTS - GENERAL	<u>5,970,327.88</u>	<u>3,200,541.00</u>	<u>5,970,327.88</u>

22020801	MOTOR VEHICLE FUEL COST	4,885,082.00	3,150,541.00	4,885,082.00
22020803	PLANT / GENERATOR FUEL COST	1,085,245.88	50,000.00	1,085,245.88
220209	FINANCIAL CHARGES - GENERAL	1,653,242.34	318,027.16	1,653,242.34
22020901	BANK CHARGES (OTHER THAN INTEREST)	635,824.32	318,027.16	635,824.32
22020902	INSURANCE PREMIUM	1,017,418.02	-	1,017,418.02
220210	MISCELLANEOUS EXPENSES GENERAL	10,408,757.57	5,621,058.00	10,408,757.57
22021001	REFRESHMENT & MEALS	1,596,000.00	723,000.00	1,596,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,554,000.00	1,057,000.00	1,554,000.00
22021003	PUBLICITY & ADVERTISEMENTS	570,000.00	385,000.00	570,000.00
22021004	MEDICAL EXPENSES-LOCAL	428,616.00	214,308.00	428,616.00
22021006	POSTAGES & COURIER SERVICES	33,913.93	-	33,913.93
22021007	WELFARE PACKAGES	6,041,200.00	3,150,750.00	6,041,200.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	185,027.64	91,000.00	185,027.64
23	CAPITAL EXPENDITURE	1,909,401,909.00	1,158,142,719.36	5,199,508,043.28
2302	CONSTRUCTION / PROVISION	1,607,448,919.20	1,007,166,224.46	4,076,448,591.76
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,607,448,919.20	1,007,166,224.46	4,076,448,591.76
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,607,448,919.20	1,007,166,224.46	3,503,052,417.76
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	573,396,174.00
2303	REHABILITATION / REPAIRS	301,952,989.80	150,976,494.90	719,694,713.80
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	301,952,989.80	150,976,494.90	719,694,713.80
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	301,952,989.80	150,976,494.90	366,123,813.80
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	353,570,900.00
2305	OTHER CAPITAL PROJECTS	-	-	403,364,737.72
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	403,364,737.72
23050101	RESEARCH AND DEVELOPMENT	-	-	273,224,737.72
23050103	MONITORING AND EVALUATION	-	-	130,140,000.00

MDA:	025210400100 - Benue State Environmental Sanitation Authority			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>603,526,393.93</u>	<u>121,162,248.89</u>	<u>566,711,825.57</u>
21	PERSONNEL COST	<u>122,185,378.28</u>	<u>81,145,660.50</u>	<u>140,172,309.96</u>
2101	SALARY	<u>122,185,378.28</u>	<u>81,145,660.50</u>	<u>140,172,309.96</u>
210101	SALARIES AND WAGES	<u>122,185,378.28</u>	<u>81,145,660.50</u>	<u>140,172,309.96</u>
21010101	SALARY	122,185,378.28	81,145,660.50	140,172,309.96
22	OTHER RECURRENT COSTS	<u>269,711,382.50</u>	<u>40,016,588.39</u>	<u>124,240,000.00</u>
2202	OVERHEAD COST	<u>269,711,382.50</u>	<u>40,016,588.39</u>	<u>124,240,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>1,453,454.31</u>	<u>198,900.00</u>	<u>1,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	775,175.63	15,000.00	500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	678,278.68	183,900.00	500,000.00
220202	UTILITIES - GENERAL	<u>978,659.23</u>	<u>136,000.00</u>	<u>970,000.00</u>
22020201	ELECTRICITY CHARGES	813,934.41	109,500.00	840,000.00
22020203	INTERNET ACCESS CHARGES	116,276.34	26,500.00	100,000.00
22020205	WATER RATES	48,448.48	-	30,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,528,249.18</u>	<u>947,200.00</u>	<u>1,370,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	873,200.00	579,100.00	700,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	438,000.00	368,100.00	500,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	217,049.18	-	100,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	70,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>52,041,024.17</u>	<u>14,375,380.00</u>	<u>17,000,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	37,506,481.09	14,142,680.00	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	968,969.54	41,000.00	700,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,596,604.00	21,200.00	500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	158,500.00	400,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	12,000.00	400,000.00
220205	TRAINING - GENERAL	<u>484,484.77</u>	<u>-</u>	<u>400,000.00</u>
22020501	LOCAL TRAINING	484,484.77	-	400,000.00
220206	OTHER SERVICES - GENERAL	<u>11,421,316.14</u>	<u>6,062,500.00</u>	<u>8,640,000.00</u>
22020601	SECURITY SERVICES	1,395,316.14	493,000.00	1,440,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,026,000.00	5,569,500.00	7,200,000.00

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	930,210.76	20,000.00	960,000.00
22020703	LEGAL SERVICES	930,210.76	20,000.00	960,000.00
220208	FUEL & LUBRICANTS - GENERAL	197,726,398.91	16,893,827.72	64,020,000.00
22020801	MOTOR VEHICLE FUEL COST	177,902,807.31	15,986,227.72	57,400,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	19,726,694.64	902,600.00	6,600,000.00
22020803	PLANT / GENERATOR FUEL COST	96,896.95	5,000.00	20,000.00
220209	FINANCIAL CHARGES - GENERAL	45,233.78	43,680.67	50,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	45,233.78	43,680.67	50,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	3,102,351.26	1,339,100.00	29,830,000.00
22021001	REFRESHMENT & MEALS	465,105.38	325,600.00	480,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,552,000.00	687,000.00	800,000.00
22021003	PUBLICITY & ADVERTISEMENTS	697,658.07	111,000.00	800,000.00
22021004	MEDICAL EXPENSES-LOCAL	213,173.30	43,500.00	150,000.00
22021007	WELFARE PACKAGES	174,414.52	172,000.00	27,600,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>211,629,633.15</i>	<i>-</i>	<i>302,299,515.61</i>
2301	FIXED ASSETS PURCHASED	8,630,514.78	-	142,243,515.61
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,630,514.78	-	142,243,515.61
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	8,630,514.78	-	142,243,515.61
2303	REHABILITATION / REPAIRS	202,999,118.36	-	158,556,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	202,999,118.36	-	158,556,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	202,999,118.36	-	158,556,000.00
2305	OTHER CAPITAL PROJECTS	-	-	1,500,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	1,500,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	1,500,000.00

MDA:	025210500100 - Benue State Agro-Climate and Watershed Management Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	-	-	4,730,700,000.00
21	PERSONNEL COST	-	-	5,000,000.00
2101	SALARY	-	-	5,000,000.00
210101	SALARIES AND WAGES	-	-	5,000,000.00
21010101	SALARY	-	-	5,000,000.00
22	OTHER RECURRENT COSTS	-	-	660,700,000.00
2202	OVERHEAD COST	-	-	660,700,000.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	17,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	10,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	7,000,000.00
220202	UTILITIES - GENERAL	-	-	11,900,000.00
22020203	INTERNET ACCESS CHARGES	-	-	6,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	600,000.00
22020205	WATER RATES	-	-	300,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	5,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	156,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	8,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	50,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	10,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	70,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	-	-	12,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	-	-	6,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	115,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	10,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	25,000,000.00

22020406	OTHER MAINTENANCE SERVICES	-	-	10,000,000.00
220205	TRAINING - GENERAL	-	-	10,000,000.00
22020501	LOCAL TRAINING	-	-	10,000,000.00
220206	OTHER SERVICES - GENERAL	-	-	54,800,000.00
22020601	SECURITY SERVICES	-	-	32,000,000.00
22020603	RESIDENTIAL RENT	-	-	1,200,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	21,600,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	73,500,000.00
22020701	FINANCIAL CONSULTING	-	-	33,000,000.00
22020703	LEGAL SERVICES	-	-	7,000,000.00
22020704	ENGINEERING SERVICES	-	-	6,500,000.00
22020706	SURVEYING SERVICES	-	-	15,000,000.00
22020709	AUDITING OF ACCOUNTS	-	-	7,000,000.00
22020710	OTHER GENERAL SERVICES	-	-	5,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	67,000,000.00
22020801	MOTOR VEHICLE FUEL COST	-	-	32,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	15,000,000.00
22020803	PLANT / GENERATOR FUEL COST	-	-	20,000,000.00
220209	FINANCIAL CHARGES - GENERAL	-	-	155,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	5,000,000.00
22020902	INSURANCE PREMIUM	-	-	150,000,000.00
23	CAPITAL EXPENDITURE	-	-	4,065,000,000.00
2301	FIXED ASSETS PURCHASED	-	-	1,170,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	1,170,000,000.00
23010107	PURCHASE OF TRUCKS	-	-	500,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	-	-	5,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	65,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	600,000,000.00
2302	CONSTRUCTION / PROVISION	-	-	2,095,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	2,095,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	1,200,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	-	895,000,000.00
2303	REHABILITATION / REPAIRS	-	-	800,000,000.00

230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	800,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	-	-	800,000,000.00

MDA:	025300100100 - Ministry of Marine and Blue Economy			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>299,200,000.00</u>	-	<u>1,778,228,224.00</u>
21	PERSONNEL COST	<u>30,000,000.00</u>	-	<u>30,000,000.00</u>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>30,000,000.00</u>	-	<u>30,000,000.00</u>
210201	ALLOWANCES	<u>30,000,000.00</u>	-	<u>30,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	30,000,000.00	-	30,000,000.00
22	OTHER RECURRENT COSTS	<u>90,000,000.00</u>	-	<u>352,815,224.00</u>
2202	OVERHEAD COST	<u>90,000,000.00</u>	-	<u>352,815,224.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	-	-	<u>35,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	10,000,000.00
220202	UTILITIES - GENERAL	-	-	<u>24,727,024.00</u>
22020201	ELECTRICITY CHARGES	-	-	4,000,000.00
22020202	TELEPHONE CHARGES	-	-	300,234.00
22020203	INTERNET ACCESS CHARGES	-	-	3,426,790.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	10,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	7,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>10,000,000.00</u>	-	<u>36,723,400.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	-	7,123,400.00
22020303	NEWSPAPERS	-	-	300,000.00
22020304	MAGAZINES & PERIODICALS	-	-	300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	4,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	25,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>10,000,000.00</u>	-	<u>36,446,800.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	-	15,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	2,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	2,234,600.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	3,678,200.00
22020408	MAINTENANCE OF SEA BOATS	-	-	10,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	1,534,000.00

220205	TRAINING - GENERAL	20,000,000.00	-	25,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	-	25,000,000.00
220206	OTHER SERVICES - GENERAL	-	-	40,341,000.00
22020601	SECURITY SERVICES	-	-	25,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	5,341,000.00
22020607	RESCUE SERVICES	-	-	10,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	37,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	5,000,000.00
22020704	ENGINEERING SERVICES	-	-	12,000,000.00
22020705	ARCHITECTURAL SERVICES	-	-	20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	-	76,504,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	-	5,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	20,000,000.00
22020803	PLANT / GENERATOR FUEL COST	-	-	6,504,000.00
22020805	SEA BOAT FUEL COST	-	-	45,000,000.00
220209	FINANCIAL CHARGES - GENERAL	5,000,000.00	-	5,700,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	700,000.00
22020902	INSURANCE PREMIUM	5,000,000.00	-	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000.00	-	35,373,000.00
22021001	REFRESHMENT & MEALS	-	-	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	-	5,123,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	10,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	250,000.00
22021007	WELFARE PACKAGES	25,000,000.00	-	10,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	-	500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	2,500,000.00
23	CAPITAL EXPENDITURE	179,200,000.00	-	1,395,413,000.00
2301	FIXED ASSETS PURCHASED	140,000,000.00	-	782,623,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000.00	-	782,623,000.00
23010104	PURCHASE MOTOR CYCLES	-	-	30,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	170,000,000.00
23010106	PURCHASE OF VANS	-	-	50,000,000.00
23010108	PURCHASE OF BUSES	-	-	150,000,000.00

23010109	PURCHASE OF SEA BOATS	120,000,000.00	-	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	-	80,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	2,500,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	20,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000.00	-	50,000,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	-	-	30,123,000.00
2302	CONSTRUCTION / PROVISION	24,200,000.00	-	534,545,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	24,200,000.00	-	534,545,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	-	10,345,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	24,200,000.00	-	24,200,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	-	-	500,000,000.00
2303	REHABILITATION / REPAIRS	15,000,000.00	-	15,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000.00	-	15,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,000,000.00	-	15,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	7,785,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	7,785,000.00
23040101	TREE PLANTING	-	-	3,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	-	-	4,785,000.00
2305	OTHER CAPITAL PROJECTS	-	-	55,460,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	55,460,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	5,460,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	25,000,000.00
23050103	MONITORING AND EVALUATION	-	-	25,000,000.00

MDA:	025400100100 - Ministry of Cooperatives and Rural Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>4,125,455,764.06</u>	<u>202,812,110.95</u>	<u>7,804,134,406.76</u>
21	PERSONNEL COST	<u>264,608,445.00</u>	<u>198,445,816.50</u>	<u>284,608,445.00</u>
2101	SALARY	<u>264,608,445.00</u>	<u>198,445,816.50</u>	<u>284,608,445.00</u>
210101	SALARIES AND WAGES	<u>264,608,445.00</u>	<u>198,445,816.50</u>	<u>284,608,445.00</u>
21010101	SALARY	264,608,445.00	198,445,816.50	284,608,445.00
22	OTHER RECURRENT COSTS	<u>157,986,462.06</u>	<u>4,366,294.45</u>	<u>100,486,432.16</u>
2202	OVERHEAD COST	<u>157,986,462.06</u>	<u>4,366,294.45</u>	<u>100,486,432.16</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>6,298,302.00</u>	<u>1,045,000.00</u>	<u>3,398,302.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,360,362.92	660,000.00	1,460,362.92
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	385,000.00	1,937,939.08
220202	UTILITIES - GENERAL	<u>8,962,968.23</u>	<u>495,000.00</u>	<u>6,962,968.23</u>
22020201	ELECTRICITY CHARGES	4,360,362.92	405,000.00	2,360,362.92
22020202	TELEPHONE CHARGES	484,484.77	-	484,484.77
22020203	INTERNET ACCESS CHARGES	1,453,454.31	90,000.00	1,453,454.31
22020204	SATELLITE BROADCASTING ACCESS CHARGES	968,969.54	-	968,969.54
22020205	WATER RATES	968,969.54	-	968,969.54
22020206	SEWERAGE CHARGES	726,727.15	-	726,727.15
220203	MATERIALS & SUPPLIES - GENERAL	<u>9,399,004.53</u>	<u>905,000.00</u>	<u>9,399,004.53</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	690,000.00	2,906,908.62
22020302	BOOKS	726,727.15	20,000.00	726,727.15
22020303	NEWSPAPERS	484,484.77	30,000.00	484,484.77
22020304	MAGAZINES & PERIODICALS	968,969.54	25,000.00	968,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,131,732.99	115,000.00	2,131,732.99
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	15,000.00	1,453,454.31
22020309	UNIFORMS & OTHER CLOTHING	726,727.15	10,000.00	726,727.15
220204	MAINTENANCE SERVICES - GENERAL	<u>11,627,634.46</u>	<u>635,000.00</u>	<u>31,627,634.46</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,875,878.15	-	23,875,878.15
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	270,000.00	4,844,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	365,000.00	1,453,454.31

22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	-	484,484.77
22020406	OTHER MAINTENANCE SERVICES	484,484.77	-	484,484.77
220205	TRAINING - GENERAL	2,422,423.85	60,000.00	2,422,423.85
22020501	LOCAL TRAINING	2,422,423.85	60,000.00	2,422,423.85
220206	OTHER SERVICES - GENERAL	1,695,696.69	40,000.00	1,695,696.69
22020601	SECURITY SERVICES	678,278.68	-	678,278.68
22020605	CLEANING & FUMIGATION SERVICES	1,017,418.02	40,000.00	1,017,418.02
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	53,632,463.97	132,000.00	12,032,463.97
22020701	FINANCIAL CONSULTING	4,844,847.69	87,000.00	2,844,847.69
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	-	339,139.34
22020704	ENGINEERING SERVICES	48,448,476.94	45,000.00	8,848,476.94
220208	FUEL & LUBRICANTS - GENERAL	34,393,573.78	60,000.00	15,393,573.78
22020801	MOTOR VEHICLE FUEL COST	24,224,238.47	20,000.00	10,224,238.47
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	-	339,139.34
22020803	PLANT / GENERATOR FUEL COST	9,830,195.97	40,000.00	4,830,195.97
220209	FINANCIAL CHARGES - GENERAL	48,448.48	1,294.45	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	1,294.45	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	29,505,946.08	993,000.00	17,505,916.18
22021001	REFRESHMENT & MEALS	968,969.54	215,000.00	968,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	2,422,423.85	100,000.00	2,422,423.85
22021003	PUBLICITY & ADVERTISEMENTS	4,735,790.17	-	4,735,790.17
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	-	1,453,454.31
22021006	POSTAGES & COURIER SERVICES	67,827.87	-	67,827.97
22021007	WELFARE PACKAGES	4,644,658.59	508,000.00	1,644,628.59
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,174,180.16	170,000.00	4,174,180.16
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	-	678,278.68
22021021	SPECIAL DAYS/CELEBRATIONS	4,360,362.92	-	1,360,362.92
23	CAPITAL EXPENDITURE	3,702,860,857.00	-	7,419,039,529.60
2301	FIXED ASSETS PURCHASED	10,174,180.16	-	60,174,180.16
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,174,180.16	-	60,174,180.16
23010106	PURCHASE OF VANS	-	-	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,174,180.16	-	10,174,180.16
2302	CONSTRUCTION / PROVISION	3,692,686,676.84	-	6,771,865,349.44

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,692,686,676.84	-	6,771,865,349.44
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,263,357,903.51	-	4,662,285,114.17
23020114	CONSTRUCTION / PROVISION OF ROADS	2,235,534,865.58	-	1,109,580,235.27
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	1,000,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	193,793,907.74	-	-
2303	REHABILITATION / REPAIRS	-	-	579,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	579,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	-	-	129,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	450,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	8,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	8,000,000.00
23050101	RESEARCH AND DEVELOPMENT	-	-	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	-	-	3,000,000.00

MDA:	025400200100 - Benue State Urban Development Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	660,670,547.80	36,298,010.51	593,308,148.60
21	PERSONNEL COST	50,219,738.41	36,298,010.51	65,219,750.00
2101	SALARY	50,219,738.41	36,298,010.51	65,219,750.00
210101	SALARIES AND WAGES	50,219,738.41	36,298,010.51	65,219,750.00
21010101	SALARY	50,219,738.41	36,298,010.51	65,219,750.00
22	OTHER RECURRENT COSTS	121,121,192.34	-	121,121,192.34
2202	OVERHEAD COST	121,121,192.34	-	121,121,192.34
220201	TRAVEL & TRANSPORT - GENERAL	16,191,480.99	-	16,191,480.99
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,540,427.21	-	11,540,427.21
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,651,053.79	-	4,651,053.79
220202	UTILITIES - GENERAL	2,810,011.66	-	2,810,011.66
22020201	ELECTRICITY CHARGES	581,381.72	-	581,381.72
22020203	INTERNET ACCESS CHARGES	1,744,145.17	-	1,744,145.17
22020205	WATER RATES	484,484.77	-	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	9,689,695.39	-	9,689,695.39
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	-	4,844,847.69
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,453,454.31	-	1,453,454.31
22020308	FIELD & CAMPING MATERIALS SUPPLIES	968,969.54	-	968,969.54
22020309	UNIFORMS & OTHER CLOTHING	2,422,423.85	-	2,422,423.85
220204	MAINTENANCE SERVICES - GENERAL	17,964,695.25	-	17,964,695.25
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,945,667.40	-	2,945,667.40
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,689,695.39	-	9,689,695.39
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	726,727.15	-	726,727.15
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,211,211.92	-	1,211,211.92
22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	-	2,906,908.62
220205	TRAINING - GENERAL	2,906,908.62	-	2,906,908.62
22020501	LOCAL TRAINING	2,906,908.62	-	2,906,908.62
220206	OTHER SERVICES - GENERAL	7,170,374.59	-	7,170,374.59
22020601	SECURITY SERVICES	1,598,799.74	-	1,598,799.74

22020602	OFFICE RENT	4,118,120.54	-	4,118,120.54
22020605	CLEANING & FUMIGATION SERVICES	1,453,454.31	-	1,453,454.31
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,360,362.92	-	4,360,362.92
22020701	FINANCIAL CONSULTING	2,906,908.62	-	2,906,908.62
22020703	LEGAL SERVICES	1,453,454.31	-	1,453,454.31
220208	FUEL & LUBRICANTS - GENERAL	37,305,327.24	-	37,305,327.24
22020801	MOTOR VEHICLE FUEL COST	22,286,299.39	-	22,286,299.39
22020803	PLANT / GENERATOR FUEL COST	15,019,027.85	-	15,019,027.85
220209	FINANCIAL CHARGES - GENERAL	193,793.91	-	193,793.91
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	-	193,793.91
220210	MISCELLANEOUS EXPENSES GENERAL	22,528,541.78	-	22,528,541.78
22021001	REFRESHMENT & MEALS	1,453,454.31	-	1,453,454.31
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	-	2,906,908.62
22021003	PUBLICITY & ADVERTISEMENTS	2,906,908.62	-	2,906,908.62
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	-	1,453,454.31
22021007	WELFARE PACKAGES	12,596,604.00	-	12,596,604.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,211,211.92	-	1,211,211.92
23	CAPITAL EXPENDITURE	489,329,617.05	-	406,967,206.26
2301	FIXED ASSETS PURCHASED	285,846,013.92	-	285,846,013.92
230101	PURCHASE OF FIXED ASSETS - GENERAL	285,846,013.92	-	285,846,013.92
23010107	PURCHASE OF TRUCKS	261,621,775.45	-	261,621,775.45
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	24,224,238.47	-	24,224,238.47
2302	CONSTRUCTION / PROVISION	198,638,755.44	-	116,276,344.65
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	198,638,755.44	-	116,276,344.65
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	82,362,410.79	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	48,448,476.94	-	48,448,476.94
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	67,827,867.71	-	67,827,867.71
2303	REHABILITATION / REPAIRS	4,844,847.69	-	4,844,847.69
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,844,847.69	-	4,844,847.69
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,844,847.69	-	4,844,847.69

MDA:	026000100100 - Ministry of Lands, Survey and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,194,052,668.30</u>	<u>143,622,051.99</u>	<u>12,326,428,563.08</u>
21	PERSONNEL COST	<u>183,249,679.57</u>	<u>130,841,397.00</u>	<u>242,128,040.00</u>
2101	SALARY	<u>183,249,679.57</u>	<u>130,841,397.00</u>	<u>242,128,040.00</u>
210101	SALARIES AND WAGES	<u>183,249,679.57</u>	<u>130,841,397.00</u>	<u>242,128,040.00</u>
21010101	SALARY	183,249,679.57	130,841,397.00	242,128,040.00
22	OTHER RECURRENT COSTS	<u>35,733,799.27</u>	<u>12,780,654.99</u>	<u>41,809,010.00</u>
2202	OVERHEAD COST	<u>35,733,799.27</u>	<u>12,780,654.99</u>	<u>41,809,010.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>5,901,024.49</u>	<u>435,220.00</u>	<u>6,491,122.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,509,631.11	435,220.00	2,760,590.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,391,393.39	-	3,730,532.00
220202	UTILITIES - GENERAL	<u>532,933.25</u>	-	<u>888,052.00</u>
22020201	ELECTRICITY CHARGES	339,139.34	-	373,052.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	193,793.91	-	215,000.00
22020205	WATER RATES	-	-	300,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,443,149.70</u>	<u>4,432,000.00</u>	<u>5,987,462.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,458,664.93	4,125,000.00	4,904,530.00
22020306	PRINTING OF SECURITY DOCUMENTS	984,484.77	307,000.00	1,082,932.00
220204	MAINTENANCE SERVICES - GENERAL	<u>2,079,408.63</u>	-	<u>2,287,348.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	968,969.54	-	1,065,867.00
22020402	MAINTENANCE OF OFFICE FURNITURE	96,896.95	-	106,586.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	529,057.37	-	581,962.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	-	532,933.00
220205	TRAINING - GENERAL	<u>2,844,847.69</u>	-	<u>5,329,332.00</u>
22020501	LOCAL TRAINING	2,844,847.69	-	5,329,332.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>2,906,908.62</u>	-	<u>3,197,599.00</u>
22020706	SURVEYING SERVICES	2,906,908.62	-	3,197,599.00
220208	FUEL & LUBRICANTS - GENERAL	<u>2,292,593.65</u>	<u>924,000.00</u>	<u>2,521,853.00</u>
22020801	MOTOR VEHICLE FUEL COST	1,323,624.11	650,000.00	1,455,986.00
22020803	PLANT / GENERATOR FUEL COST	968,969.54	274,000.00	1,065,867.00
220209	FINANCIAL CHARGES - GENERAL	<u>48,448.48</u>	<u>2,434.99</u>	<u>53,292.00</u>

22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	2,434.99	53,292.00
220210	MISCELLANEOUS EXPENSES GENERAL	13,684,484.77	6,987,000.00	15,052,950.00
22021001	REFRESHMENT & MEALS	13,200,000.00	6,987,000.00	14,520,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	532,950.00
23	CAPITAL EXPENDITURE	2,975,069,189.46	-	12,042,491,513.08
2301	FIXED ASSETS PURCHASED	2,089,242,482.10	-	11,817,956,970.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,089,242,482.10	-	11,817,956,970.00
23010101	PURCHASE / ACQUISITION OF LAND	2,084,784,834.64	-	11,316,956,970.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,581,745.88	-	100,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,875,901.59	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	-	-	101,000,000.00
2302	CONSTRUCTION / PROVISION	868,385,255.66	-	50,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	868,385,255.66	-	50,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	9,689,695.39	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	858,695,560.28	-	50,000,000.00
2303	REHABILITATION / REPAIRS	14,534,543.08	-	74,534,543.08
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,534,543.08	-	74,534,543.08
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	14,534,543.08	-	60,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	14,534,543.08
2305	OTHER CAPITAL PROJECTS	2,906,908.62	-	100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,906,908.62	-	100,000,000.00
23050101	RESEARCH AND DEVELOPMENT	2,906,908.62	-	100,000,000.00

MDA:	026000200100 - Benue State Geographic Information System			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,623,271,800.06</u>	-	<u>638,009,071.70</u>
21	PERSONNEL COST	<u>50,000,000.00</u>	-	<u>130,210,456.00</u>
2101	SALARY	<u>50,000,000.00</u>	-	<u>130,210,456.00</u>
210101	SALARIES AND WAGES	<u>50,000,000.00</u>	-	<u>130,210,456.00</u>
21010101	SALARY	50,000,000.00	-	130,210,456.00
22	OTHER RECURRENT COSTS	<u>153,198,600.06</u>	-	<u>169,901,415.70</u>
2202	OVERHEAD COST	<u>153,198,600.06</u>	-	<u>169,901,415.70</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>12,850,000.00</u>	-	<u>26,734,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	-	17,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,850,000.00	-	9,734,000.00
220202	UTILITIES - GENERAL	<u>5,800,000.00</u>	-	<u>11,934,123.40</u>
22020201	ELECTRICITY CHARGES	3,600,000.00	-	7,213,123.40
22020202	TELEPHONE CHARGES	400,000.00	-	800,000.00
22020203	INTERNET ACCESS CHARGES	1,000,000.00	-	2,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000.00	-	721,000.00
22020205	WATER RATES	500,000.00	-	1,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>12,661,300.00</u>	-	<u>5,313,056.30</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,661,300.00	-	661,300.00
22020303	NEWSPAPERS	-	-	123,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	532,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	-	1,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	2,538,756.30
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	458,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>2,350,000.00</u>	-	<u>7,754,485.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,050,000.00	-	2,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	-	562,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	2,356,700.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	-	800,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	700,000.00	-	1,300,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	235,785.00

220205	TRAINING - GENERAL	57,042,300.06	-	150,000.00
22020501	LOCAL TRAINING	57,042,300.06	-	150,000.00
220206	OTHER SERVICES - GENERAL	-	-	2,924,652.00
22020601	SECURITY SERVICES	-	-	1,356,762.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	1,567,890.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,350,000.00	-	23,691,858.00
22020701	FINANCIAL CONSULTING	-	-	6,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	5,607,986.00
22020703	LEGAL SERVICES	-	-	367,900.00
22020705	ARCHITECTURAL SERVICES	-	-	5,607,986.00
22020706	SURVEYING SERVICES	12,350,000.00	-	5,607,986.00
220208	FUEL & LUBRICANTS - GENERAL	19,095,000.00	-	44,095,000.00
22020801	MOTOR VEHICLE FUEL COST	8,595,000.00	-	17,095,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	-	-	3,500,000.00
22020803	PLANT / GENERATOR FUEL COST	10,500,000.00	-	23,500,000.00
220209	FINANCIAL CHARGES - GENERAL	450,000.00	-	607,600.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	450,000.00	-	607,600.00
220210	MISCELLANEOUS EXPENSES GENERAL	30,600,000.00	-	46,696,641.00
22021001	REFRESHMENT & MEALS	7,000,000.00	-	13,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,950,000.00	-	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	-	11,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	7,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	100,000.00
22021007	WELFARE PACKAGES	8,800,000.00	-	567,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,500,000.00	-	5,567,980.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	2,350,000.00	-	2,350,571.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	2,111,090.00
23	<i>CAPITAL EXPENDITURE</i>	<i>1,420,073,200.00</i>	<i>-</i>	<i>337,897,200.00</i>
2301	FIXED ASSETS PURCHASED	222,073,200.00	-	139,897,200.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	222,073,200.00	-	139,897,200.00
23010101	PURCHASE / ACQUISITION OF LAND	125,000,000.00	-	125,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	14,897,200.00	-	14,897,200.00
23010113	PURCHASE OF COMPUTERS	42,968,000.00	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	11,958,000.00	-	-

23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,500,000.00	-	-
23010118	PURCHASE OF SCANNERS	18,750,000.00	-	-
2302	CONSTRUCTION / PROVISION	1,195,000,000.00	-	195,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,195,000,000.00	-	195,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,000,000,000.00	-	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	195,000,000.00	-	195,000,000.00
2305	OTHER CAPITAL PROJECTS	3,000,000.00	-	3,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,000,000.00	-	3,000,000.00
23050101	RESEARCH AND DEVELOPMENT	3,000,000.00	-	3,000,000.00

MDA:	026000300100 - Bureau for Mines and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>175,515,695.00</u>	-	<u>1,139,555,300.00</u>
21	PERSONNEL COST	-	-	<u>51,920,000.00</u>
2101	SALARY	-	-	<u>51,920,000.00</u>
210101	SALARIES AND WAGES	-	-	<u>51,920,000.00</u>
21010101	SALARY	-	-	51,920,000.00
22	OTHER RECURRENT COSTS	<u>38,332,695.00</u>	-	<u>62,967,300.00</u>
2202	OVERHEAD COST	<u>38,332,695.00</u>	-	<u>62,967,300.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>7,854,000.00</u>	-	<u>11,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,520,000.00	-	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,334,000.00	-	6,000,000.00
220202	UTILITIES - GENERAL	-	-	<u>900,000.00</u>
22020201	ELECTRICITY CHARGES	-	-	500,000.00
22020203	INTERNET ACCESS CHARGES	-	-	400,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>4,109,200.00</u>	-	<u>8,067,600.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,683,900.00	-	6,517,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	425,300.00	-	850,600.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	700,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>1,421,450.00</u>	-	<u>2,842,900.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	986,750.00	-	1,973,500.00
22020402	MAINTENANCE OF OFFICE FURNITURE	84,500.00	-	169,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	350,200.00	-	700,400.00
220205	TRAINING - GENERAL	<u>8,700,500.00</u>	-	<u>8,700,500.00</u>
22020501	LOCAL TRAINING	8,700,500.00	-	8,700,500.00
220206	OTHER SERVICES - GENERAL	<u>6,500,000.00</u>	-	<u>5,000,000.00</u>
22020602	OFFICE RENT	6,500,000.00	-	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	<u>7,000,000.00</u>
22020706	SURVEYING SERVICES	-	-	7,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	<u>1,800,000.00</u>	-	<u>1,800,000.00</u>
22020801	MOTOR VEHICLE FUEL COST	1,800,000.00	-	1,800,000.00
220209	FINANCIAL CHARGES - GENERAL	<u>45,845.00</u>	-	<u>100,000.00</u>

22020901	BANK CHARGES (OTHER THAN INTEREST)	45,845.00	-	100,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	7,901,700.00	-	17,556,300.00
22021001	REFRESHMENT & MEALS	7,356,300.00	-	7,356,300.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	2,500,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	545,400.00	-	1,200,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	5,000,000.00
23	CAPITAL EXPENDITURE	<u>137,183,000.00</u>	-	<u>1,024,668,000.00</u>
2301	FIXED ASSETS PURCHASED	<u>92,383,000.00</u>	-	<u>974,868,000.00</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	92,383,000.00	-	974,868,000.00
23010101	PURCHASE / ACQUISITION OF LAND	82,000,000.00	-	82,000,000.00
23010106	PURCHASE OF VANS	-	-	850,000,000.00
23010108	PURCHASE OF BUSES	-	-	35,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,900,000.00	-	4,900,000.00
23010113	PURCHASE OF COMPUTERS	1,950,000.00	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	235,000.00	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES	150,000.00	-	-
23010118	PURCHASE OF SCANNERS	180,000.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,968,000.00	-	2,968,000.00
2302	CONSTRUCTION / PROVISION	<u>25,000,000.00</u>	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	25,000,000.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	25,000,000.00	-	-
2305	OTHER CAPITAL PROJECTS	<u>19,800,000.00</u>	-	<u>49,800,000.00</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	19,800,000.00	-	49,800,000.00
23050101	RESEARCH AND DEVELOPMENT	19,800,000.00	-	19,800,000.00
23050103	MONITORING AND EVALUATION	-	-	30,000,000.00

MDA:	022200100100 - Ministry of Industry, Trade and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>19,407,436,852.69</u>	<u>8,048,986,556.12</u>	<u>9,917,226,434.68</u>
21	PERSONNEL COST	<u>308,538,216.08</u>	<u>125,070,340.50</u>	<u>274,813,780.00</u>
2101	SALARY	<u>166,671,300.00</u>	<u>125,070,340.50</u>	<u>172,946,860.00</u>
210101	SALARIES AND WAGES	<u>166,671,300.00</u>	<u>125,070,340.50</u>	<u>172,946,860.00</u>
21010101	SALARY	166,671,300.00	125,070,340.50	172,946,860.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>141,866,916.08</u>	-	<u>101,866,920.00</u>
210201	ALLOWANCES	<u>141,866,916.08</u>	-	<u>101,866,920.00</u>
21020101	NON REGULAR ALLOWANCES	141,866,916.08	-	101,866,920.00
22	OTHER RECURRENT COSTS	<u>670,191,587.22</u>	<u>168,254,600.00</u>	<u>942,765,260.24</u>
2202	OVERHEAD COST	<u>419,707,102.45</u>	<u>168,254,600.00</u>	<u>692,765,260.24</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>31,940,142.90</u>	<u>4,701,150.00</u>	<u>70,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,560,752.13	-	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	4,701,150.00	45,000,000.00
220202	UTILITIES - GENERAL	<u>2,966,694.04</u>	<u>275,000.00</u>	<u>3,966,696.82</u>
22020201	ELECTRICITY CHARGES	193,793.91	-	193,793.91
22020202	TELEPHONE CHARGES	984,473.05	-	984,473.05
22020203	INTERNET ACCESS CHARGES	1,074,587.22	260,000.00	2,074,590.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	369,371.19	-	369,371.19
22020205	WATER RATES	190,935.45	15,000.00	190,935.45
22020206	SEWERAGE CHARGES	56,636.27	-	56,636.27
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	96,896.95	-	96,896.95
220203	MATERIALS & SUPPLIES - GENERAL	<u>10,637,541.39</u>	<u>1,191,000.00</u>	<u>10,359,539.61</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,050,339.54	781,000.00	3,050,350.00
22020302	BOOKS	400,378.21	-	400,378.21
22020303	NEWSPAPERS	145,345.43	-	145,345.43
22020304	MAGAZINES & PERIODICALS	242,242.38	-	242,242.38
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,815,848.92	410,000.00	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	-	484,484.77
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,356,557.35	-	1,356,557.35
22020309	UNIFORMS & OTHER CLOTHING	2,180,181.46	-	2,180,181.46

22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,962,163.32	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	41,447,519.89	8,166,000.00	47,013,495.27
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,020,149.36	1,015,000.00	3,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	484,484.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	-	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,530,971.87	141,000.00	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	823,624.11	-	823,624.11
22020406	OTHER MAINTENANCE SERVICES	1,220,901.62	-	1,220,901.62
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	34,882,903.39	7,010,000.00	36,000,000.00
220205	TRAINING - GENERAL	27,960,100.52	-	15,000,000.00
22020501	LOCAL TRAINING	27,960,100.52	-	15,000,000.00
220206	OTHER SERVICES - GENERAL	3,508,791.80	-	1,966,632.84
22020601	SECURITY SERVICES	1,182,142.84	-	1,182,142.84
22020602	OFFICE RENT	1,842,164.19	-	-
22020605	CLEANING & FUMIGATION SERVICES	484,484.77	-	784,490.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,513,085.13	200,000.00	18,615,924.80
22020701	FINANCIAL CONSULTING	14,534,543.08	-	14,534,543.08
22020702	INFORMATION TECHNOLOGY CONSULTING	3,410,772.78	-	1,500,000.00
22020704	ENGINEERING SERVICES	484,484.77	200,000.00	1,000,000.00
22020709	AUDITING OF ACCOUNTS	1,501,902.79	-	1,000,000.00
22020710	OTHER GENERAL SERVICES	581,381.72	-	581,381.72
220208	FUEL & LUBRICANTS - GENERAL	8,042,447.17	-	6,197,599.48
22020801	MOTOR VEHICLE FUEL COST	4,844,847.69	-	3,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,308,108.88	-	1,308,108.88
22020803	PLANT / GENERATOR FUEL COST	1,889,490.60	-	1,889,490.60
220209	FINANCIAL CHARGES - GENERAL	4,854,537.39	-	4,477,810.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	726,727.15	-	350,000.00
22020902	INSURANCE PREMIUM	4,127,810.23	-	4,127,810.00
220210	MISCELLANEOUS EXPENSES GENERAL	267,836,242.21	153,721,450.00	515,167,561.42
22021001	REFRESHMENT & MEALS	3,928,667.62	1,398,450.00	3,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,015,339.46	1,160,000.00	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	6,298,302.00	642,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,404,036.86	-	1,404,036.86

22021006	POSTAGES & COURIER SERVICES	145,345.43	-	145,345.43
22021007	WELFARE PACKAGES	5,183,987.03	530,000.00	2,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	96,896.95	-	96,896.95
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	-	678,278.68
22021021	SPECIAL DAYS/CELEBRATIONS	242,242,384.68	149,991,000.00	500,000,000.00
22021042	RECURRENT ADJUSTMENT	843,003.50	-	843,003.50
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,484,484.77	-	250,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,484,484.77	-	250,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	250,000,000.00	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	484,484.77	-	250,000,000.00
23	CAPITAL EXPENDITURE	18,428,707,049.39	7,755,661,615.62	8,699,647,394.44
2301	FIXED ASSETS PURCHASED	13,898,945.94	832,194.68	952,288,641.60
230101	PURCHASE OF FIXED ASSETS - GENERAL	13,898,945.94	832,194.68	952,288,641.60
23010119	PURCHASE OF POWER GENERATING SET	484,484.77	-	1,500,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	500,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	8,492,095.91	832,194.68	142,038,641.60
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,922,365.26	-	308,750,000.00
2302	CONSTRUCTION / PROVISION	4,416,942,180.05	4,829,420.94	5,892,853,251.42
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,416,942,180.05	4,829,420.94	5,892,853,251.42
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	178,278,677.10	4,829,420.94	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,347,270,117.43	-	4,272,853,251.42
23020124	CONSTRUCTION OF MARKETS/PARKS	1,891,393,385.51	-	1,620,000,000.00
2303	REHABILITATION / REPAIRS	13,900,000,000.00	7,750,000,000.00	1,380,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	13,900,000,000.00	7,750,000,000.00	1,380,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	880,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	13,900,000,000.00	7,750,000,000.00	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	-	500,000,000.00
2305	OTHER CAPITAL PROJECTS	97,865,923.41	-	474,505,501.42
230501	ACQUISITION OF NON TANGIBLE ASSETS	97,865,923.41	-	474,505,501.42
23050101	RESEARCH AND DEVELOPMENT	92,875,730.29	-	349,505,501.42
23050102	COMPUTER SOFTWARE ACQUISITION	145,345.43	-	-
23050103	MONITORING AND EVALUATION	4,844,847.69	-	125,000,000.00

MDA:	022200300100 - Directorate for Diaspora Linkages and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>367,782,562.60</u>	=	<u>147,190,852.76</u>
22	OTHER RECURRENT COSTS	<u>146,362,848.82</u>	=	<u>74,623,363.46</u>
2202	OVERHEAD COST	<u>146,362,848.82</u>	=	<u>72,123,363.46</u>
220201	TRAVEL & TRANSPORT - GENERAL	29,069,086.16	-	10,229,086.16
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	1,160,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	29,069,086.16	-	9,069,086.16
220202	UTILITIES - GENERAL	26,888,904.70	-	7,888,904.70
22020201	ELECTRICITY CHARGES	19,379,390.77	-	3,379,390.77
22020202	TELEPHONE CHARGES	1,453,454.31	-	1,453,454.31
22020203	INTERNET ACCESS CHARGES	4,844,847.69	-	1,844,847.69
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	-	484,484.77
22020205	WATER RATES	242,242.38	-	242,242.38
22020206	SEWERAGE CHARGES	484,484.77	-	484,484.77
220203	MATERIALS & SUPPLIES - GENERAL	6,395,198.96	-	6,395,198.96
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	-	2,906,908.62
22020303	NEWSPAPERS	96,896.95	-	96,896.95
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	-	1,937,939.08
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	-	1,453,454.31
220204	MAINTENANCE SERVICES - GENERAL	8,914,519.76	-	9,264,519.76
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	-	1,937,939.08
22020402	MAINTENANCE OF OFFICE FURNITURE	2,422,423.85	-	2,422,423.85
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	-	1,453,454.31
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,162,763.45	-	1,162,763.45
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	-	484,484.77
22020406	OTHER MAINTENANCE SERVICES	-	-	350,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,453,454.31	-	1,453,454.31
220205	TRAINING - GENERAL	20,348,360.31	-	6,348,360.31
22020501	LOCAL TRAINING	5,813,817.23	-	1,813,817.23
22020502	INTERNATIONAL TRAINING	14,534,543.08	-	4,534,543.08
220206	OTHER SERVICES - GENERAL	1,937,939.08	-	1,937,939.08

22020601	SECURITY SERVICES	968,969.54	-	968,969.54
22020605	CLEANING & FUMIGATION SERVICES	968,969.54	-	968,969.54
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,298,302.00	-	6,298,308.15
22020701	FINANCIAL CONSULTING	2,422,423.85	-	2,422,430.00
22020702	INFORMATION TECHNOLOGY CONSULTING	968,969.54	-	968,969.54
22020703	LEGAL SERVICES	1,937,939.08	-	1,937,939.08
22020710	OTHER GENERAL SERVICES	968,969.54	-	968,969.54
220208	FUEL & LUBRICANTS - GENERAL	16,472,482.16	-	3,472,482.16
22020801	MOTOR VEHICLE FUEL COST	6,782,786.77	-	1,782,786.77
22020803	PLANT / GENERATOR FUEL COST	9,689,695.39	-	1,689,695.39
220209	FINANCIAL CHARGES - GENERAL	5,329,332.46	-	5,044,840.94
22020901	BANK CHARGES (OTHER THAN INTEREST)	484,484.77	-	484,484.77
22020902	INSURANCE PREMIUM	4,844,847.69	-	4,560,356.17
220210	MISCELLANEOUS EXPENSES GENERAL	24,708,723.24	-	15,243,723.24
22021001	REFRESHMENT & MEALS	-	-	1,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,534,543.08	-	1,534,543.08
22021003	PUBLICITY & ADVERTISEMENTS	7,751,756.31	-	7,751,756.31
22021004	MEDICAL EXPENSES-LOCAL	-	-	500,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	35,000.00
22021007	WELFARE PACKAGES	-	-	2,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	484,484.77
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	-	1,937,939.08
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	2,500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	2,500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	-	-	2,500,000.00
23	CAPITAL EXPENDITURE	221,419,713.78	-	72,567,489.30
2302	CONSTRUCTION / PROVISION	85,763,978.36	-	33,911,753.88
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	85,763,978.36	-	33,911,753.88
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,852,224.47	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	64,911,753.88	-	33,911,753.88
2305	OTHER CAPITAL PROJECTS	135,655,735.42	-	38,655,735.42
230501	ACQUISITION OF NON TANGIBLE ASSETS	135,655,735.42	-	38,655,735.42
23050101	RESEARCH AND DEVELOPMENT	135,655,735.42	-	38,655,735.42

MDA:	031801100100 - Benue State Judicial Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>716,949,333.80</u>	<u>102,231,061.80</u>	<u>1,633,487,647.65</u>
21	PERSONNEL COST	<u>339,715,458.44</u>	<u>72,028,851.80</u>	<u>469,715,458.44</u>
2101	SALARY	<u>269,715,458.44</u>	<u>69,328,851.80</u>	<u>399,715,458.44</u>
210101	SALARIES AND WAGES	<u>269,715,458.44</u>	<u>69,328,851.80</u>	<u>399,715,458.44</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	269,715,458.44	69,328,851.80	399,715,458.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>70,000,000.00</u>	<u>2,700,000.00</u>	<u>70,000,000.00</u>
210201	ALLOWANCES	<u>70,000,000.00</u>	<u>2,700,000.00</u>	<u>70,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	70,000,000.00	2,700,000.00	70,000,000.00
22	OTHER RECURRENT COSTS	<u>117,577,593.03</u>	<u>26,724,210.00</u>	<u>511,172,189.21</u>
2202	OVERHEAD COST	<u>117,577,593.03</u>	<u>26,724,210.00</u>	<u>511,172,189.21</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>28,638,755.44</u>	<u>2,046,260.00</u>	<u>190,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	14,534,543.08	661,660.00	30,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	9,689,695.39	1,384,600.00	10,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,414,516.97	-	150,000,000.00
220202	UTILITIES - GENERAL	<u>11,694,050.48</u>	<u>906,600.00</u>	<u>23,000,000.00</u>
22020201	ELECTRICITY CHARGES	2,004,355.09	391,000.00	10,000,000.00
22020202	TELEPHONE CHARGES	4,844,847.69	108,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	4,844,847.69	407,600.00	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>16,840,456.22</u>	<u>2,303,700.00</u>	<u>26,523,126.37</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,379,390.77	1,770,200.00	15,000,000.00
22020302	BOOKS	4,844,847.69	-	4,844,847.69
22020303	NEWSPAPERS	678,278.68	533,500.00	678,278.68
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	-	3,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	3,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>10,713,817.23</u>	<u>5,220,000.00</u>	<u>69,375,878.16</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,900,000.00	4,289,500.00	60,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,937,939.08	285,000.00	1,937,939.08
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,937,939.08	645,500.00	1,937,939.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	-	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	3,000,000.00

220205	TRAINING - GENERAL	10,886,999.13	1,041,000.00	35,000,000.00
22020501	LOCAL TRAINING	9,689,695.39	1,041,000.00	15,000,000.00
22020502	INTERNATIONAL TRAINING	1,197,303.74	-	20,000,000.00
220206	OTHER SERVICES - GENERAL	968,969.54	250,000.00	60,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	968,969.54	250,000.00	60,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	700,000.00
22020709	AUDITING OF ACCOUNTS	-	-	700,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,423,000.00	2,613,300.00	55,000,000.00
22020801	MOTOR VEHICLE FUEL COST	3,323,000.00	1,613,300.00	50,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,100,000.00	1,000,000.00	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	193,793.91	29,850.00	193,793.91
22020901	BANK CHARGES (OTHER THAN INTEREST)	193,793.91	29,850.00	193,793.91
220210	MISCELLANEOUS EXPENSES GENERAL	32,217,751.09	12,313,500.00	51,379,390.77
22021001	REFRESHMENT & MEALS	4,844,847.69	3,939,500.00	4,844,847.69
22021002	HONORARIUM & SITTING ALLOWANCE	6,384,000.00	3,570,000.00	5,500,000.00
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	478,000.00	2,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	5,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	500,000.00
22021007	WELFARE PACKAGES	700,000.00	576,000.00	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	420,000.00	250,000.00	1,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	9,210,238.47	-	14,534,543.08
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	3,500,000.00	15,000,000.00
23	CAPITAL EXPENDITURE	259,656,282.33	3,478,000.00	652,600,000.00
2301	FIXED ASSETS PURCHASED	143,923,930.00	3,478,000.00	467,600,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	143,923,930.00	3,478,000.00	467,600,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	150,000,000.00
23010106	PURCHASE OF VANS	131,910,417.94	-	180,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,448,476.94	-	50,000,000.00
23010113	PURCHASE OF COMPUTERS	3,565,035.13	3,478,000.00	7,600,000.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	60,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	20,000,000.00
2302	CONSTRUCTION / PROVISION	115,732,352.33	-	185,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	115,732,352.33	-	185,000,000.00

23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	115,732,352.33	-	150,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	35,000,000.00

MDA:	031805100100 - High Court of Justice			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>18,761,820,212.18</u>	<u>4,817,186,307.44</u>	<u>17,902,044,986.78</u>
21	PERSONNEL COST	<u>4,584,563,560.11</u>	<u>2,140,816,708.60</u>	<u>4,775,470,055.39</u>
2101	SALARY	<u>3,716,260,729.52</u>	<u>2,109,397,225.00</u>	<u>4,109,197,225.00</u>
210101	SALARIES AND WAGES	<u>3,716,260,729.52</u>	<u>2,109,397,225.00</u>	<u>4,109,197,225.00</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	3,716,260,729.52	2,109,397,225.00	4,109,197,225.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>554,549,797.39</u>	<u>29,525,000.00</u>	<u>554,549,797.39</u>
210201	ALLOWANCES	<u>531,200,000.00</u>	<u>29,525,000.00</u>	<u>531,200,000.00</u>
21020101	NON REGULAR ALLOWANCES	531,200,000.00	29,525,000.00	531,200,000.00
210202	SOCIAL CONTRIBUTIONS	<u>23,349,797.39</u>	-	<u>23,349,797.39</u>
21020202	CONTRIBUTORY PENSION	23,349,797.39	-	23,349,797.39
2103	SOCIAL BENEFITS	<u>313,753,033.20</u>	<u>1,894,483.60</u>	<u>111,723,033.00</u>
210301	SOCIAL BENEFITS	<u>313,753,033.20</u>	<u>1,894,483.60</u>	<u>111,723,033.00</u>
21030101	GRATUITY	230,525,372.00	-	23,525,372.00
21030102	PENSION	78,140,099.20	-	78,140,099.00
21030103	DEATH BENEFITS	5,087,562.00	1,894,483.60	10,057,562.00
22	OTHER RECURRENT COSTS	<u>2,759,475,755.80</u>	<u>1,064,874,410.84</u>	<u>1,920,240,000.00</u>
2202	OVERHEAD COST	<u>2,751,575,755.80</u>	<u>1,061,234,410.84</u>	<u>1,910,840,000.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>952,909,915.80</u>	<u>328,815,355.80</u>	<u>705,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	31,517,500.00	31,517,500.00	70,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	71,810,160.00	47,715,600.00	85,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	627,042,255.80	227,042,255.80	500,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	222,540,000.00	22,540,000.00	50,000,000.00
220202	UTILITIES - GENERAL	<u>245,262,000.00</u>	<u>98,420,523.52</u>	<u>165,000,000.00</u>
22020201	ELECTRICITY CHARGES	181,617,000.00	48,675,500.00	75,000,000.00
22020202	TELEPHONE CHARGES	7,533,600.00	3,766,800.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	27,000,000.00	25,561,523.52	50,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,516,800.00	5,258,400.00	10,000,000.00
22020205	WATER RATES	5,500,000.00	4,691,500.00	10,000,000.00
22020206	SEWERAGE CHARGES	3,557,600.00	3,003,800.00	5,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	9,537,000.00	7,463,000.00	10,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	245,977,400.00	131,903,520.00	206,750,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	38,100,000.00	34,063,320.00	50,000,000.00
22020302	BOOKS	15,400,000.00	10,425,000.00	15,400,000.00
22020303	NEWSPAPERS	1,050,000.00	102,200.00	1,050,000.00
22020304	MAGAZINES & PERIODICALS	2,800,000.00	2,055,000.00	3,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	135,527,400.00	19,313,700.00	30,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,800,000.00	545,000.00	5,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	12,500,000.00	8,828,000.00	15,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	30,500,000.00	56,114,000.00	80,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,800,000.00	-	1,800,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,500,000.00	457,300.00	4,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	313,000,000.00	80,043,709.02	169,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	175,500,000.00	58,971,409.02	80,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,500,000.00	1,696,000.00	25,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,500,000.00	3,107,700.00	25,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,500,000.00	5,659,700.00	15,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,500,000.00	4,329,500.00	12,500,000.00
22020406	OTHER MAINTENANCE SERVICES	58,500,000.00	6,279,400.00	9,500,000.00
220205	TRAINING - GENERAL	23,334,000.00	103,334,000.00	150,000,000.00
22020501	LOCAL TRAINING	15,000,000.00	25,000,000.00	50,000,000.00
22020502	INTERNATIONAL TRAINING	8,334,000.00	78,334,000.00	100,000,000.00
220206	OTHER SERVICES - GENERAL	184,623,440.00	57,032,600.00	113,670,000.00
22020601	SECURITY SERVICES	15,230,000.00	6,075,000.00	10,170,000.00
22020602	OFFICE RENT	18,500,000.00	32,842,100.00	68,500,000.00
22020603	RESIDENTIAL RENT	30,000,000.00	14,837,500.00	30,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	120,893,440.00	3,278,000.00	5,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	59,073,000.00	30,057,000.00	59,000,000.00
22020701	FINANCIAL CONSULTING	14,000,000.00	10,000,000.00	15,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,500,000.00	2,000.00	3,500,000.00
22020703	LEGAL SERVICES	10,500,000.00	5,445,000.00	10,500,000.00
22020704	ENGINEERING SERVICES	7,500,000.00	2,088,000.00	7,500,000.00
22020705	ARCHITECTURAL SERVICES	15,073,000.00	7,594,500.00	14,000,000.00
22020706	SURVEYING SERVICES	8,500,000.00	4,927,500.00	8,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	390,641,000.00	111,960,500.00	140,000,000.00

22020801	MOTOR VEHICLE FUEL COST	266,641,000.00	98,670,500.00	120,000,000.00
22020803	PLANT / GENERATOR FUEL COST	120,500,000.00	9,878,000.00	15,000,000.00
22020806	COOKING GAS/FUEL COST	3,500,000.00	3,412,000.00	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	420,000.00	-	420,000.00
22020904	OTHER CRF BANK CHARGES	420,000.00	-	420,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	336,335,000.00	119,667,202.50	202,000,000.00
22021001	REFRESHMENT & MEALS	35,003,000.00	45,179,840.00	70,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	153,332,000.00	26,666,000.00	32,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	5,418,000.00	8,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	7,100,194.00	20,000,000.00
22021006	POSTAGES & COURIER SERVICES	3,500,000.00	1,183,668.50	3,500,000.00
22021007	WELFARE PACKAGES	64,000,000.00	10,931,000.00	15,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,500,000.00	4,753,000.00	10,500,000.00
22021009	SPORTING ACTIVITIES	18,000,000.00	8,323,500.00	18,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	25,000,000.00	10,112,000.00	25,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,900,000.00	3,640,000.00	9,400,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,900,000.00	3,640,000.00	9,400,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,100,000.00	1,700,000.00	3,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	1,400,000.00	900,000.00	2,000,000.00
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	4,400,000.00	1,040,000.00	4,400,000.00
23	CAPITAL EXPENDITURE	11,417,780,896.26	1,611,495,188.00	11,206,334,931.39
2301	FIXED ASSETS PURCHASED	5,716,039,931.38	956,590,920.00	2,016,334,931.39
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,716,039,931.38	956,590,920.00	2,016,334,931.39
23010102	PURCHASE OF OFFICE BUILDINGS	621,894,341.04	-	122,189,341.04
23010104	PURCHASE MOTOR CYCLES	15,000,000.00	-	15,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,750,000,000.00	497,000,000.00	750,000,000.00
23010106	PURCHASE OF VANS	1,200,000,000.00	59,000,000.00	200,000,000.00
23010108	PURCHASE OF BUSES	104,000,000.00	13,595,000.00	104,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,145,590.35	364,915,920.00	300,145,590.35
23010113	PURCHASE OF COMPUTERS	25,000,000.00	22,080,000.00	525,000,000.00
2302	CONSTRUCTION / PROVISION	3,300,000,000.00	125,227,665.00	5,610,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,300,000,000.00	125,227,665.00	5,610,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	5,000,000,000.00

23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	3,300,000,000.00	125,227,665.00	300,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	-	-	300,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	10,000,000.00
2303	REHABILITATION / REPAIRS	2,401,740,964.88	529,676,603.00	3,500,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,401,740,964.88	529,676,603.00	3,500,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,401,740,964.88	529,676,603.00	3,500,000,000.00
2305	OTHER CAPITAL PROJECTS	-	-	80,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	-	-	80,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	80,000,000.00

MDA:	031805200100 - Customary Court of Appeal			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,797,561,679.64</u>	<u>764,613,484.48</u>	<u>5,312,049,129.58</u>
21	PERSONNEL COST	<u>327,208,265.50</u>	<u>129,706,497.56</u>	<u>537,208,265.50</u>
2101	SALARY	<u>233,208,265.50</u>	<u>125,706,497.56</u>	<u>233,208,265.50</u>
210101	SALARIES AND WAGES	<u>233,208,265.50</u>	<u>125,706,497.56</u>	<u>233,208,265.50</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	233,208,265.50	125,706,497.56	233,208,265.50
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>34,000,000.00</u>	<u>4,000,000.00</u>	<u>34,000,000.00</u>
210201	ALLOWANCES	<u>34,000,000.00</u>	<u>4,000,000.00</u>	<u>34,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	34,000,000.00	4,000,000.00	34,000,000.00
2103	SOCIAL BENEFITS	<u>60,000,000.00</u>	<u>-</u>	<u>270,000,000.00</u>
210301	SOCIAL BENEFITS	<u>60,000,000.00</u>	<u>-</u>	<u>270,000,000.00</u>
21030101	GRATUITY	30,000,000.00	-	100,000,000.00
21030102	PENSION	10,000,000.00	-	100,000,000.00
21030103	DEATH BENEFITS	20,000,000.00	-	70,000,000.00
22	OTHER RECURRENT COSTS	<u>1,247,278,864.43</u>	<u>431,711,038.92</u>	<u>1,552,105,808.88</u>
2202	OVERHEAD COST	<u>1,247,278,864.43</u>	<u>431,711,038.92</u>	<u>1,552,105,808.88</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>418,904,202.51</u>	<u>248,126,854.00</u>	<u>624,998,746.96</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	45,747,873.48	8,275,460.00	145,747,873.48
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	74,250,873.45	23,937,860.00	154,250,873.48
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	176,232,400.00	118,116,200.00	195,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	122,673,055.58	97,797,334.00	130,000,000.00
220202	UTILITIES - GENERAL	<u>42,100,000.07</u>	<u>10,769,600.00</u>	<u>42,100,000.07</u>
22020201	ELECTRICITY CHARGES	26,000,000.07	4,868,000.00	26,000,000.07
22020202	TELEPHONE CHARGES	5,000,000.00	870,000.00	5,000,000.00
22020203	INTERNET ACCESS CHARGES	10,000,000.00	4,597,600.00	10,000,000.00
22020205	WATER RATES	100,000.00	-	100,000.00
22020206	SEWERAGE CHARGES	1,000,000.00	434,000.00	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>53,000,000.00</u>	<u>9,175,400.00</u>	<u>48,500,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	5,443,400.00	30,000,000.00
22020302	BOOKS	5,000,000.00	14,000.00	500,000.00
22020303	NEWSPAPERS	1,000,000.00	601,000.00	1,000,000.00

22020304	MAGAZINES & PERIODICALS	500,000.00	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	1,162,000.00	6,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,500,000.00	1,955,000.00	10,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	161,000,000.00	27,296,350.00	166,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000,000.00	13,725,600.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	24,000,000.00	771,250.00	24,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	15,000,000.00	7,144,900.00	20,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	3,043,900.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	969,200.00	20,000,000.00
22020406	OTHER MAINTENANCE SERVICES	27,000,000.00	1,491,500.00	27,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	150,000.00	10,000,000.00
220205	TRAINING - GENERAL	168,000,000.00	26,654,934.40	206,000,000.00
22020501	LOCAL TRAINING	6,000,000.00	63,000.00	6,000,000.00
22020502	INTERNATIONAL TRAINING	162,000,000.00	26,591,934.40	200,000,000.00
220206	OTHER SERVICES - GENERAL	16,000,000.00	2,634,000.00	16,000,000.00
22020601	SECURITY SERVICES	10,000,000.00	1,800,000.00	10,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	6,000,000.00	834,000.00	6,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00	980,000.00	20,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	-	5,000,000.00
22020703	LEGAL SERVICES	7,000,000.00	980,000.00	7,000,000.00
22020705	ARCHITECTURAL SERVICES	8,000,000.00	-	8,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	138,490,861.85	53,318,300.00	159,007,061.85
22020801	MOTOR VEHICLE FUEL COST	79,483,800.00	41,673,300.00	100,000,000.00
22020803	PLANT / GENERATOR FUEL COST	59,007,061.85	11,645,000.00	59,007,061.85
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	67,855.52	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	67,855.52	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	226,783,800.00	52,687,745.00	266,500,000.00
22021001	REFRESHMENT & MEALS	25,000,000.00	15,200,500.00	30,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	50,283,800.00	8,051,100.00	80,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	10,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	2,799,595.00	20,000,000.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	6,550.00	500,000.00
22021007	WELFARE PACKAGES	50,000,000.00	18,500,000.00	50,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	8,000,000.00	1,270,000.00	8,000,000.00

22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	-	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	70,000,000.00	6,850,000.00	70,000,000.00
23	<i>CAPITAL EXPENDITURE</i>	<i>1,223,074,549.70</i>	<i>203,195,948.00</i>	<i>3,222,735,055.20</i>
2301	FIXED ASSETS PURCHASED	730,218,537.70	41,422,000.00	2,109,676,085.20
230101	PURCHASE OF FIXED ASSETS - GENERAL	730,218,537.70	41,422,000.00	2,109,676,085.20
23010105	PURCHASE OF MOTOR VEHICLES	402,026,374.10	19,000,000.00	1,710,000,000.00
23010108	PURCHASE OF BUSES	132,000,000.00	-	162,360,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	114,360,070.00	19,169,000.00	150,000,000.00
23010113	PURCHASE OF COMPUTERS	5,456,000.00	-	10,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	12,716,802.80	-	12,716,802.80
23010115	PURCHASE OF PHOTOCOPYING MACHINES	16,815,279.60	1,670,000.00	16,815,279.60
23010117	PURCHASE OF SHREDDING MACHINES	8,560,001.40	-	8,560,001.40
23010118	PURCHASE OF SCANNERS	4,224,001.40	285,000.00	4,224,001.40
23010119	PURCHASE OF POWER GENERATING SET	32,000,000.00	-	32,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,060,008.40	1,298,000.00	3,000,000.00
2302	CONSTRUCTION / PROVISION	308,126,012.00	107,763,510.00	928,328,970.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	308,126,012.00	107,763,510.00	928,328,970.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	300,000,000.00	107,763,510.00	300,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	-	470,202,958.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	8,126,012.00	-	8,126,012.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	150,000,000.00
2303	REHABILITATION / REPAIRS	184,730,000.00	54,010,438.00	184,730,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	184,730,000.00	54,010,438.00	184,730,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	86,330,000.00	54,010,438.00	86,330,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	98,400,000.00	-	98,400,000.00

MDA:	032600100100 - Ministry of Justice and Public Order			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>6,049,853,088.41</u>	<u>3,953,482,473.11</u>	<u>8,359,953,198.42</u>
21	PERSONNEL COST	<u>296,999,548.71</u>	<u>220,193,503.35</u>	<u>306,999,600.00</u>
2101	SALARY	<u>296,999,548.71</u>	<u>220,193,503.35</u>	<u>306,999,600.00</u>
210101	SALARIES AND WAGES	<u>296,999,548.71</u>	<u>220,193,503.35</u>	<u>306,999,600.00</u>
21010101	SALARY	296,999,548.71	220,193,503.35	306,999,600.00
22	OTHER RECURRENT COSTS	<u>3,776,276,520.48</u>	<u>3,733,288,969.76</u>	<u>7,076,376,579.20</u>
2202	OVERHEAD COST	<u>3,776,276,520.48</u>	<u>3,733,288,969.76</u>	<u>7,076,376,579.20</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>213,173,298.52</u>	<u>20,157,180.00</u>	<u>213,173,300.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	193,793,907.74	5,119,880.00	193,793,910.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	15,037,300.00	19,379,390.00
220202	UTILITIES - GENERAL	<u>118,698,768.49</u>	<u>4,714,700.00</u>	<u>118,698,773.85</u>
22020201	ELECTRICITY CHARGES	96,896,953.87	4,714,700.00	96,896,960.00
22020203	INTERNET ACCESS CHARGES	19,379,390.77	-	19,379,390.00
22020205	WATER RATES	2,422,423.85	-	2,422,423.85
220203	MATERIALS & SUPPLIES - GENERAL	<u>51,941,612.12</u>	<u>12,590,500.00</u>	<u>51,941,623.96</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,844,847.69	2,203,000.00	4,844,847.69
22020302	BOOKS	9,689,695.39	30,000.00	9,689,695.39
22020304	MAGAZINES & PERIODICALS	101,741.80	-	101,741.80
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	27,000.00	1,937,939.08
22020309	UNIFORMS & OTHER CLOTHING	35,367,388.16	10,330,500.00	35,367,400.00
220204	MAINTENANCE SERVICES - GENERAL	<u>17,267,271.54</u>	<u>5,274,000.00</u>	<u>17,267,282.46</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,937,939.08	3,661,000.00	11,937,939.08
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	291,000.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,937,939.08	1,237,000.00	1,937,939.08
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,937,939.08	-	1,937,950.00
22020406	OTHER MAINTENANCE SERVICES	968,969.54	85,000.00	968,969.54
220205	TRAINING - GENERAL	<u>9,689,695.39</u>	<u>5,014,000.00</u>	<u>9,689,695.39</u>
22020501	LOCAL TRAINING	9,689,695.39	5,014,000.00	9,689,695.39
220206	OTHER SERVICES - GENERAL	<u>6,992,095.91</u>	<u>1,413,000.00</u>	<u>6,992,095.91</u>
22020601	SECURITY SERVICES	4,844,847.69	1,100,000.00	4,844,847.69

22020602	OFFICE RENT	693,793.91	100,000.00	693,793.91
22020605	CLEANING & FUMIGATION SERVICES	1,453,454.31	213,000.00	1,453,454.31
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,227,813,010.06	3,115,029,556.18	5,327,813,010.00
22020703	LEGAL SERVICES	2,227,813,010.06	3,115,029,556.18	5,327,813,010.00
220208	FUEL & LUBRICANTS - GENERAL	10,104,508.09	1,082,000.00	10,104,508.09
22020801	MOTOR VEHICLE FUEL COST	5,744,145.17	1,082,000.00	5,744,145.17
22020803	PLANT / GENERATOR FUEL COST	4,360,362.92	-	4,360,362.92
220209	FINANCIAL CHARGES - GENERAL	169,569.67	35,133.58	169,570.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	169,569.67	35,133.58	169,570.00
220210	MISCELLANEOUS EXPENSES GENERAL	1,120,426,690.69	567,978,900.00	1,320,526,719.54
22021001	REFRESHMENT & MEALS	678,278.68	120,000.00	678,300.00
22021002	HONORARIUM & SITTING ALLOWANCE	60,824,600.00	32,075,300.00	60,824,600.00
22021003	PUBLICITY & ADVERTISEMENTS	968,969.54	435,000.00	1,068,970.00
22021004	MEDICAL EXPENSES-LOCAL	4,844,847.69	-	4,844,850.00
22021006	POSTAGES & COURIER SERVICES	968,969.54	753,000.00	968,970.00
22021007	WELFARE PACKAGES	25,193,208.01	78,000.00	25,193,210.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,021,134,000.00	533,068,600.00	1,221,134,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	968,969.54	300,000.00	968,969.54
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	1,149,000.00	4,844,850.00
23	CAPITAL EXPENDITURE	<u>1,976,577,019.22</u>	-	<u>976,577,019.22</u>
2301	FIXED ASSETS PURCHASED	<u>29,069,086.16</u>	-	<u>29,069,086.16</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>29,069,086.16</u>	-	<u>29,069,086.16</u>
23010115	PURCHASE OF PHOTOCOPYING MACHINES	29,069,086.16	-	29,069,086.16
2302	CONSTRUCTION / PROVISION	<u>1,947,507,933.06</u>	-	<u>947,507,933.06</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>1,947,507,933.06</u>	-	<u>947,507,933.06</u>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,850,610,979.19	-	850,610,979.19
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	96,896,953.87	-	96,896,953.87

MDA:	032600700100 - Citizens Mediation Centre, Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	4,893,296.17	-	11,355,000.00
22	OTHER RECURRENT COSTS	4,893,296.17	-	11,355,000.00
2202	OVERHEAD COST	4,893,296.17	-	11,355,000.00
220201	TRAVEL & TRANSPORT - GENERAL	484,484.77	-	3,935,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	-	3,935,000.00
220202	UTILITIES - GENERAL	48,448.48	-	150,000.00
22020203	INTERNET ACCESS CHARGES	48,448.48	-	150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	794,555.02	-	3,030,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	242,242.38	-	1,800,000.00
22020302	BOOKS	484,484.77	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	19,379.39	-	80,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	48,448.48	-	650,000.00
220204	MAINTENANCE SERVICES - GENERAL	920,521.06	-	1,250,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	242,242.38	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	145,345.43	-	250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	-	700,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	48,448.48	-	300,000.00
220205	TRAINING - GENERAL	968,969.54	-	1,500,000.00
22020501	LOCAL TRAINING	968,969.54	-	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	484,484.77	-	-
22020801	MOTOR VEHICLE FUEL COST	484,484.77	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	1,191,832.53	-	1,490,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	-	800,000.00
22021006	POSTAGES & COURIER SERVICES	9,689.70	-	120,000.00
22021007	WELFARE PACKAGES	67,827.87	-	220,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	290,690.86	-	-
22021009	SPORTING ACTIVITIES	339,139.34	-	350,000.00

MDA:	051400100100 - Ministry of Women Affairs and Social Welfare			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,604,449,619.88</u>	<u>288,672,175.52</u>	<u>1,574,596,586.98</u>
21	PERSONNEL COST	<u>308,289,054.64</u>	<u>145,245,212.94</u>	<u>210,128,203.27</u>
2101	SALARY	<u>194,399,465.92</u>	<u>145,245,212.94</u>	<u>210,128,203.27</u>
210101	SALARIES AND WAGES	<u>194,399,465.92</u>	<u>145,245,212.94</u>	<u>210,128,203.27</u>
21010101	SALARY	194,399,465.92	145,245,212.94	210,128,203.27
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>113,889,588.72</u>	-	-
210201	ALLOWANCES	<u>113,889,588.72</u>	-	-
21020101	NON REGULAR ALLOWANCES	113,889,588.72	-	-
22	OTHER RECURRENT COSTS	<u>388,842,950.80</u>	<u>54,508,962.58</u>	<u>228,842,971.70</u>
2202	OVERHEAD COST	<u>386,905,011.72</u>	<u>54,508,962.58</u>	<u>216,905,021.70</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>147,767,854.65</u>	<u>235,000.00</u>	<u>7,767,859.54</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	968,969.54	-	968,969.54
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	146,798,885.12	235,000.00	6,798,890.00
220202	UTILITIES - GENERAL	<u>2,583,272.79</u>	-	<u>2,583,272.79</u>
22020201	ELECTRICITY CHARGES	571,692.03	-	571,692.03
22020202	TELEPHONE CHARGES	1,720,889.90	-	1,720,889.90
22020203	INTERNET ACCESS CHARGES	193,793.91	-	193,793.91
22020205	WATER RATES	96,896.95	-	96,896.95
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,484,367.59</u>	<u>1,889,200.00</u>	<u>5,484,367.59</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,947,628.77	1,316,000.00	1,947,628.77
22020302	BOOKS	193,793.91	-	193,793.91
22020305	PRINTING OF NON SECURITY DOCUMENTS	484,484.77	170,000.00	484,484.77
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	54,000.00	484,484.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	48,448.48	-	48,448.48
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	40,000.00	484,484.77
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	872,072.58	-	872,072.58
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	968,969.54	309,200.00	968,969.54
220204	MAINTENANCE SERVICES - GENERAL	<u>4,225,871.98</u>	<u>1,128,000.00</u>	<u>4,225,871.98</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,918,559.69	273,000.00	1,918,559.69
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	10,000.00	242,242.38

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,211,211.92	595,000.00	1,211,211.92
22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	250,000.00	500,000.00
22020406	OTHER MAINTENANCE SERVICES	353,857.99	-	353,857.99
220205	TRAINING - GENERAL	136,944,464.91	47,111,732.08	106,944,470.00
22020501	LOCAL TRAINING	136,944,464.91	47,111,732.08	106,944,470.00
220206	OTHER SERVICES - GENERAL	811,045.08	375,000.00	811,045.08
22020601	SECURITY SERVICES	750,000.00	375,000.00	750,000.00
22020605	CLEANING & FUMIGATION SERVICES	61,045.08	-	61,045.08
220208	FUEL & LUBRICANTS - GENERAL	2,578,863.98	431,000.00	2,578,863.98
22020801	MOTOR VEHICLE FUEL COST	1,942,783.93	410,000.00	1,942,783.93
22020803	PLANT / GENERATOR FUEL COST	636,080.05	21,000.00	636,080.05
220209	FINANCIAL CHARGES - GENERAL	26,488,601.43	1,430.50	26,488,601.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	26,488,601.43	1,430.50	26,488,601.43
220210	MISCELLANEOUS EXPENSES GENERAL	60,020,669.31	3,337,600.00	60,020,669.31
22021001	REFRESHMENT & MEALS	968,969.54	677,000.00	968,969.54
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	-	290,690.86
22021003	PUBLICITY & ADVERTISEMENTS	5,959,162.66	84,800.00	5,959,162.66
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021006	POSTAGES & COURIER SERVICES	48,836.06	-	48,836.06
22021007	WELFARE PACKAGES	3,771,600.00	2,575,800.00	3,771,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	193,793.91	-	193,793.91
22021021	SPECIAL DAYS/CELEBRATIONS	48,448,476.94	-	48,448,476.94
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,937,939.08	-	11,937,950.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,937,939.08	-	11,937,950.00
22040109	GRANTS TO COMMUNITIES/NGOs	1,937,939.08	-	11,937,950.00
23	CAPITAL EXPENDITURE	907,317,614.44	88,918,000.00	1,135,625,412.01
2302	CONSTRUCTION / PROVISION	52,808,839.86	-	45,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,808,839.86	-	45,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,844,847.69	-	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,360,362.92	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	43,603,629.24	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	45,000,000.00

2303	REHABILITATION / REPAIRS	356,580,790.25	-	292,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	356,580,790.25	-	292,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	242,242,384.68	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	114,338,405.57	-	292,000,000.00
2305	OTHER CAPITAL PROJECTS	497,927,984.33	88,918,000.00	798,625,412.01
230501	ACQUISITION OF NON TANGIBLE ASSETS	497,927,984.33	88,918,000.00	798,625,412.01
23050101	RESEARCH AND DEVELOPMENT	463,045,080.94	88,918,000.00	96,542,508.62
23050103	MONITORING AND EVALUATION	-	-	18,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	34,882,903.39	-	372,082,903.39
23050107	MARGIN FOR INCREASES IN COSTS	-	-	312,000,000.00

MDA:	051405100100 - Benue State Rehabilitation Board, Apir			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	660,789,455.48	18,464,309.65	566,547,961.03
21	PERSONNEL COST	23,703,414.71	15,963,570.00	21,278,590.41
2101	SALARY	23,703,414.71	15,963,570.00	21,278,590.41
210101	SALARIES AND WAGES	23,703,414.71	15,963,570.00	21,278,590.41
21010101	SALARY	23,703,414.71	15,963,570.00	21,278,590.41
22	OTHER RECURRENT COSTS	301,487,849.85	2,500,739.65	153,714,126.08
2202	OVERHEAD COST	301,487,849.85	2,500,739.65	153,714,126.08
220201	TRAVEL & TRANSPORT - GENERAL	668,395.19	100,000.00	668,395.19
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	142,438.52	-	142,438.52
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	525,956.67	100,000.00	525,956.67
220202	UTILITIES - GENERAL	367,491.39	30,000.00	367,491.39
22020201	ELECTRICITY CHARGES	210,809.01	20,000.00	210,809.01
22020203	INTERNET ACCESS CHARGES	85,463.11	10,000.00	85,463.11
22020205	WATER RATES	71,219.26	-	71,219.26
220203	MATERIALS & SUPPLIES - GENERAL	186,679,733.39	1,442,000.00	120,137,581.96
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	498,534.83	192,000.00	498,534.83
22020302	BOOKS	71,219.26	-	71,219.26
22020305	PRINTING OF NON SECURITY DOCUMENTS	67,827.87	50,000.00	67,827.87
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	14,534,543.08	-	1,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	11,627,634.46	-	7,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	58,138,172.32	200,000.00	30,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	101,741,801.57	1,000,000.00	81,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	546,004.65	47,000.00	546,004.65
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	341,174.17	-	341,174.17
22020402	MAINTENANCE OF OFFICE FURNITURE	71,219.26	-	71,219.26
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	56,975.41	47,000.00	56,975.41
22020406	OTHER MAINTENANCE SERVICES	76,635.80	-	76,635.80
220205	TRAINING - GENERAL	96,896,953.87	-	20,000,000.00
22020501	LOCAL TRAINING	96,896,953.87	-	20,000,000.00
220206	OTHER SERVICES - GENERAL	376,184.01	-	376,184.01

22020601	SECURITY SERVICES	33,913.93	-	33,913.93
22020602	OFFICE RENT	67,827.87	-	67,827.87
22020603	RESIDENTIAL RENT	67,827.87	-	67,827.87
22020605	CLEANING & FUMIGATION SERVICES	206,614.34	-	206,614.34
220208	FUEL & LUBRICANTS - GENERAL	1,006,003.55	311,000.00	1,237,034.02
22020801	MOTOR VEHICLE FUEL COST	968,969.54	311,000.00	1,200,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	37,034.02	-	37,034.02
220209	FINANCIAL CHARGES - GENERAL	8,264.34	739.65	8,264.34
22020901	BANK CHARGES (OTHER THAN INTEREST)	8,264.34	739.65	8,264.34
220210	MISCELLANEOUS EXPENSES GENERAL	14,938,819.46	570,000.00	10,373,170.53
22021001	REFRESHMENT & MEALS	138,126.61	70,000.00	200,450.00
22021002	HONORARIUM & SITTING ALLOWANCE	44,155.94	-	450,726.71
22021003	PUBLICITY & ADVERTISEMENTS	42,731.56	-	42,731.56
22021004	MEDICAL EXPENSES-LOCAL	104,454.92	-	104,454.92
22021006	POSTAGES & COURIER SERVICES	6,979.49	-	6,979.49
22021007	WELFARE PACKAGES	4,844,847.69	500,000.00	2,500,000.00
22021009	SPORTING ACTIVITIES	67,827.87	-	67,827.87
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	-	7,000,000.00
23	CAPITAL EXPENDITURE	335,598,190.92	-	391,555,244.54
2302	CONSTRUCTION / PROVISION	335,598,190.92	-	391,555,244.54
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	335,598,190.92	-	391,555,244.54
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	335,598,190.92	-	391,555,244.54

MDA:	051405200100 - Benue State Community and Social Development Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>947,596,883.70</u>	<u>1,500,184.00</u>	<u>651,199,710.71</u>
21	PERSONNEL COST	<u>289,081,008.44</u>	-	<u>250,508,500.00</u>
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>289,081,008.44</u>	-	<u>250,508,500.00</u>
210201	ALLOWANCES	<u>289,081,008.44</u>	-	<u>250,508,500.00</u>
21020101	NON REGULAR ALLOWANCES	289,081,008.44	-	250,508,500.00
22	OTHER RECURRENT COSTS	<u>358,894,319.76</u>	<u>1,500,184.00</u>	<u>362,978,185.71</u>
2202	OVERHEAD COST	<u>358,894,319.76</u>	<u>1,500,184.00</u>	<u>362,978,185.71</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>192,117,078.88</u>	-	<u>279,589,868.68</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	77,990,886.64	-	88,995,443.32
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	114,126,192.24	-	190,594,425.36
220202	UTILITIES - GENERAL	<u>8,105,430.19</u>	<u>10,000.00</u>	<u>4,052,715.11</u>
22020201	ELECTRICITY CHARGES	2,325,526.89	-	1,162,763.45
22020202	TELEPHONE CHARGES	3,895,257.55	-	1,947,628.78
22020203	INTERNET ACCESS CHARGES	968,969.54	-	484,484.77
22020205	WATER RATES	915,676.21	10,000.00	457,838.11
220203	MATERIALS & SUPPLIES - GENERAL	<u>18,263,864.59</u>	<u>130,000.00</u>	<u>9,131,932.32</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,325,526.89	130,000.00	1,162,763.45
22020302	BOOKS	678,278.68	-	339,139.34
22020303	NEWSPAPERS	14,534.54	-	7,267.27
22020304	MAGAZINES & PERIODICALS	19,621.63	-	9,810.82
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,468,676.59	-	6,734,338.30
22020306	PRINTING OF SECURITY DOCUMENTS	594,462.81	-	297,231.41
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	1,162,763.45	-	581,381.73
220204	MAINTENANCE SERVICES - GENERAL	<u>12,906,674.26</u>	<u>380,000.00</u>	<u>6,453,337.15</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,651,053.79	70,000.00	2,325,526.90
22020402	MAINTENANCE OF OFFICE FURNITURE	1,569,730.65	-	784,865.33
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,017,418.02	-	508,709.01
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,616,217.75	310,000.00	1,308,108.88
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,162,763.45	-	581,381.73

22020406	OTHER MAINTENANCE SERVICES	1,889,490.60	-	944,745.30
220205	TRAINING - GENERAL	39,533,957.18	-	19,766,978.59
22020501	LOCAL TRAINING	39,533,957.18	-	19,766,978.59
220206	OTHER SERVICES - GENERAL	2,668,126.77	15,000.00	1,334,063.39
22020601	SECURITY SERVICES	1,505,363.32	-	752,681.66
22020605	CLEANING & FUMIGATION SERVICES	1,162,763.45	15,000.00	581,381.73
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,776,785.47	-	7,388,392.73
22020701	FINANCIAL CONSULTING	12,596,604.00	-	6,298,302.00
22020702	INFORMATION TECHNOLOGY CONSULTING	242,242.38	-	121,121.19
22020709	AUDITING OF ACCOUNTS	1,937,939.08	-	968,969.54
220208	FUEL & LUBRICANTS - GENERAL	9,883,489.29	965,000.00	4,941,744.65
22020801	MOTOR VEHICLE FUEL COST	6,976,580.68	890,000.00	3,488,290.34
22020803	PLANT / GENERATOR FUEL COST	2,906,908.62	75,000.00	1,453,454.31
220209	FINANCIAL CHARGES - GENERAL	9,495,901.48	184.00	4,747,950.75
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,682,084.25	184.00	1,841,042.13
22020902	INSURANCE PREMIUM	5,813,817.23	-	2,906,908.62
220210	MISCELLANEOUS EXPENSES GENERAL	51,143,011.65	-	25,571,202.34
22021001	REFRESHMENT & MEALS	2,519,320.80	-	1,259,660.40
22021002	HONORARIUM & SITTING ALLOWANCE	10,465,670.42	-	5,232,535.21
22021003	PUBLICITY & ADVERTISEMENTS	26,937,353.18	-	13,468,676.59
22021006	POSTAGES & COURIER SERVICES	242,242.38	-	121,121.19
22021007	WELFARE PACKAGES	610,450.81	-	305,225.41
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	678,278.68	-	339,135.34
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	-	4,844,848.20
23	CAPITAL EXPENDITURE	299,621,555.50	-	37,713,025.00
2301	FIXED ASSETS PURCHASED	50,870,900.78	-	17,213,025.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	50,870,900.78	-	17,213,025.00
23010119	PURCHASE OF POWER GENERATING SET	-	-	10,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,870,900.78	-	7,213,025.00
2302	CONSTRUCTION / PROVISION	-	-	20,500,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	20,500,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	11,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	9,500,000.00

2303	REHABILITATION / REPAIRS	<i>248,750,654.72</i>	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<i>248,750,654.72</i>	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	248,750,654.72	-	-

MDA:	051700100100 - Ministry of Education and Knowledge Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>9,781,302,659.50</u>	<u>2,691,387,058.50</u>	<u>2,483,386,082.01</u>
21	PERSONNEL COST	<u>546,850,235.64</u>	<u>273,425,117.82</u>	<u>364,566,823.76</u>
2101	SALARY	<u>546,850,235.64</u>	<u>273,425,117.82</u>	<u>364,566,823.76</u>
210101	SALARIES AND WAGES	<u>546,850,235.64</u>	<u>273,425,117.82</u>	<u>364,566,823.76</u>
21010101	SALARY	546,850,235.64	273,425,117.82	364,566,823.76
22	OTHER RECURRENT COSTS	<u>194,040,453.36</u>	<u>90,155,504.68</u>	<u>194,645,570.87</u>
2202	OVERHEAD COST	<u>193,531,744.35</u>	<u>90,155,504.68</u>	<u>194,136,861.86</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>114,968,000.00</u>	<u>57,484,000.00</u>	<u>114,968,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	86,248,000.00	43,124,000.00	86,248,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,720,000.00	14,360,000.00	28,720,000.00
220202	UTILITIES - GENERAL	<u>141,469.55</u>	-	<u>5,098,350.41</u>
22020201	ELECTRICITY CHARGES	13,565.57	-	13,565.57
22020202	TELEPHONE CHARGES	67,827.87	-	67,827.87
22020203	INTERNET ACCESS CHARGES	43,119.14	-	5,000,000.00
22020205	WATER RATES	16,956.97	-	16,956.97
220203	MATERIALS & SUPPLIES - GENERAL	<u>39,575,098.01</u>	<u>16,948,000.00</u>	<u>33,575,098.01</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,559,999.72	1,478,000.00	4,559,999.72
22020302	BOOKS	4,075,098.29	-	3,075,098.29
22020305	PRINTING OF NON SECURITY DOCUMENTS	30,940,000.00	15,470,000.00	25,940,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>3,925,641.07</u>	<u>1,086,000.00</u>	<u>3,477,361.33</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,168,000.00	584,000.00	1,168,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	135,655.74	-	200,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	136,624.70	-	624,000.70
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,004,000.00	502,000.00	1,004,000.00
22020406	OTHER MAINTENANCE SERVICES	1,481,360.63	-	481,360.63
220205	TRAINING - GENERAL	<u>14,630,560.00</u>	<u>7,315,280.00</u>	<u>14,630,560.00</u>
22020501	LOCAL TRAINING	14,630,560.00	7,315,280.00	14,630,560.00
220206	OTHER SERVICES - GENERAL	<u>193,793.91</u>	-	<u>193,793.91</u>
22020605	CLEANING & FUMIGATION SERVICES	193,793.91	-	193,793.91
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>94,687.70</u>	-	<u>94,687.70</u>

22020702	INFORMATION TECHNOLOGY CONSULTING	94,687.70	-	94,687.70
220208	FUEL & LUBRICANTS - GENERAL	405,048.65	70,000.00	637,220.78
22020801	MOTOR VEHICLE FUEL COST	67,827.87	-	300,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	46,529.92	-	46,529.92
22020803	PLANT / GENERATOR FUEL COST	290,690.86	70,000.00	290,690.86
220209	FINANCIAL CHARGES - GENERAL	172,449.36	86,224.68	172,449.36
22020901	BANK CHARGES (OTHER THAN INTEREST)	172,449.36	86,224.68	172,449.36
220210	MISCELLANEOUS EXPENSES GENERAL	19,424,996.10	7,166,000.00	21,289,340.36
22021001	REFRESHMENT & MEALS	135,655.74	-	2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,232,000.00	1,116,000.00	2,232,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,326,000.00	663,000.00	1,326,000.00
22021004	MEDICAL EXPENSES-LOCAL	423,924.17	100,000.00	423,924.17
22021006	POSTAGES & COURIER SERVICES	33,913.93	-	33,913.93
22021007	WELFARE PACKAGES	484,484.77	-	484,484.77
22021009	SPORTING ACTIVITIES	4,215,017.49	-	4,215,017.49
22021021	SPECIAL DAYS/CELEBRATIONS	10,574,000.00	5,287,000.00	10,574,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	508,709.01	-	508,709.01
220401	LOCAL GRANTS AND CONTRIBUTIONS	508,709.01	-	508,709.01
22040110	GRANTS TO ACADEMIC INSTITUTIONS	508,709.01	-	508,709.01
23	CAPITAL EXPENDITURE	9,040,411,970.50	2,327,806,436.00	1,924,173,687.38
2301	FIXED ASSETS PURCHASED	1,169,172,661.87	-	27,208,210.62
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,169,172,661.87	-	27,208,210.62
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	139,105.31	-	378,210.62
23010119	PURCHASE OF POWER GENERATING SET	-	-	80,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,169,033,556.56	-	26,750,000.00
2302	CONSTRUCTION / PROVISION	5,139,885,959.36	2,309,606,436.00	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,139,885,959.36	2,309,606,436.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,139,885,959.36	2,309,606,436.00	-
2303	REHABILITATION / REPAIRS	2,471,675,711.51	-	1,550,062,006.34
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,471,675,711.51	-	1,550,062,006.34
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,471,675,711.51	-	1,550,062,006.34
2305	OTHER CAPITAL PROJECTS	259,677,637.76	18,200,000.00	346,903,470.42

230501	ACQUISITION OF NON TANGIBLE ASSETS	259,677,637.76	18,200,000.00	346,903,470.42
23050101	RESEARCH AND DEVELOPMENT	139,632,790.07	-	315,012,013.58
23050103	MONITORING AND EVALUATION	120,044,847.69	18,200,000.00	31,891,456.84

MDA:	051700300100 - Benue State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>15,920,833,498.01</u>	<u>28,869,452,224.58</u>	<u>64,342,850,033.47</u>
21	PERSONNEL COST	<u>558,636,070.44</u>	<u>24,144,837,092.32</u>	<u>41,687,980,758.58</u>
2101	SALARY	<u>558,636,070.44</u>	<u>24,144,837,092.32</u>	<u>41,209,537,236.60</u>
210101	SALARIES AND WAGES	<u>558,636,070.44</u>	<u>24,144,837,092.32</u>	<u>41,209,537,236.60</u>
21010101	SALARY	558,636,070.44	24,144,837,092.32	41,209,537,236.60
2103	SOCIAL BENEFITS	-	-	<u>478,443,521.98</u>
210301	SOCIAL BENEFITS	-	-	<u>478,443,521.98</u>
21030103	DEATH BENEFITS	-	-	478,443,521.98
22	OTHER RECURRENT COSTS	<u>1,548,571,872.31</u>	<u>674,067,587.39</u>	<u>2,281,965,603.71</u>
2202	OVERHEAD COST	<u>1,548,571,872.31</u>	<u>674,067,587.39</u>	<u>2,281,965,603.71</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>30,839,549.44</u>	<u>6,425,468.64</u>	<u>57,236,926.98</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,651,053.79	2,650,500.00	13,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,936,926.98	3,774,968.64	23,936,926.98
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,251,568.68	-	19,800,000.00
220202	UTILITIES - GENERAL	<u>4,542,102.85</u>	<u>160,000.00</u>	<u>5,158,000.00</u>
22020201	ELECTRICITY CHARGES	3,511,765.24	-	-
22020203	INTERNET ACCESS CHARGES	1,030,337.61	160,000.00	5,158,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>266,447,206.84</u>	<u>30,919,573.92</u>	<u>431,074,951.29</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	236,651,672.27	11,430,000.00	236,651,672.27
22020302	BOOKS	3,698,350.02	2,088,000.00	3,698,350.02
22020305	PRINTING OF NON SECURITY DOCUMENTS	12,005,821.66	8,292,573.92	83,768,765.27
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,091,362.89	9,109,000.00	105,956,163.72
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,000,000.00	-	1,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>20,508,729.45</u>	<u>12,283,145.37</u>	<u>20,358,450.73</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,068,667.49	5,493,518.37	8,068,667.49
22020402	MAINTENANCE OF OFFICE FURNITURE	281,001.17	-	281,001.17
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,938,012.46	3,322,127.00	6,938,012.46
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,505,851.10	2,346,000.00	3,505,851.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,270,278.72	840,000.00	1,120,000.00

22020406	OTHER MAINTENANCE SERVICES	444,918.51	281,500.00	444,918.51
220205	TRAINING - GENERAL	995,584,991.85	576,956,088.75	995,584,991.84
22020501	LOCAL TRAINING	994,648,321.29	576,956,088.75	994,648,321.29
22020502	INTERNATIONAL TRAINING	936,670.55	-	936,670.55
220206	OTHER SERVICES - GENERAL	91,067,804.43	145,000.00	328,145,804.43
22020601	SECURITY SERVICES	90,000,000.00	-	320,078,000.00
22020602	OFFICE RENT	458,968.57	-	458,968.57
22020603	RESIDENTIAL RENT	374,668.22	-	374,668.22
22020605	CLEANING & FUMIGATION SERVICES	234,167.64	145,000.00	7,234,167.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,394,474.81	11,200,000.00	66,894,474.80
22020701	FINANCIAL CONSULTING	749,336.44	500,000.00	749,336.44
22020702	INFORMATION TECHNOLOGY CONSULTING	11,645,138.36	350,000.00	11,645,138.36
22020703	LEGAL SERVICES	-	10,350,000.00	11,000,000.00
22020704	ENGINEERING SERVICES	-	-	20,000,000.00
22020706	SURVEYING SERVICES	-	-	10,000,000.00
22020707	AGRICULTURAL CONSULTING	-	-	3,500,000.00
22020709	AUDITING OF ACCOUNTS	-	-	10,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	58,414,059.01	9,532,724.90	79,044,370.67
22020801	MOTOR VEHICLE FUEL COST	50,529,353.61	3,933,277.55	50,244,370.67
22020803	PLANT / GENERATOR FUEL COST	7,884,705.39	5,599,447.35	28,800,000.00
220209	FINANCIAL CHARGES - GENERAL	52,543.62	29,750.35	310,174.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	52,543.62	29,750.35	310,174.48
220210	MISCELLANEOUS EXPENSES GENERAL	68,720,410.02	26,415,835.46	298,157,458.49
22021001	REFRESHMENT & MEALS	4,054,846.83	2,933,450.00	15,645,066.68
22021002	HONORARIUM & SITTING ALLOWANCE	2,753,811.43	1,912,000.00	139,766,000.00
22021003	PUBLICITY & ADVERTISEMENTS	3,268,980.23	1,775,857.14	60,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,453,454.31	-	-
22021007	WELFARE PACKAGES	52,584,596.14	4,190,000.00	52,584,596.14
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	636,935.98	-	-
22021009	SPORTING ACTIVITIES	290,367.87	13,876,346.72	18,501,795.67
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	467,634.57	108,181.60	1,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,209,782.65	1,620,000.00	10,160,000.00
23	CAPITAL EXPENDITURE	13,813,625,555.26	4,050,547,544.87	20,372,903,671.18
2301	FIXED ASSETS PURCHASED	11,050,608,699.65	1,186,626,430.26	10,294,682,905.89

230101	PURCHASE OF FIXED ASSETS - GENERAL	11,050,608,699.65	1,186,626,430.26	10,294,682,905.89
23010105	PURCHASE OF MOTOR VEHICLES	-	91,070,000.21	240,550,000.70
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,903,663,153.24	1,026,246,430.05	5,592,819,051.69
23010113	PURCHASE OF COMPUTERS	5,146,945,546.41	69,310,000.00	4,461,313,853.49
2302	CONSTRUCTION / PROVISION	1,563,016,855.61	1,810,298,317.89	5,355,989,031.08
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,563,016,855.61	1,810,298,317.89	5,355,989,031.08
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,074,808,092.68	-	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	-	142,113,226.19	283,686,221.80
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	488,208,762.93	105,995,369.44	155,211,958.94
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	1,166,198,224.26	3,690,243,918.36
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	72,747,161.68	110,219,942.96
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	72,809,665.92	97,079,554.56
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	250,434,670.40	1,019,547,434.46
2303	REHABILITATION / REPAIRS	-	1,023,255,796.72	2,159,413,330.08
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	1,023,255,796.72	2,159,413,330.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	-	1,023,255,796.72	2,159,413,330.08
2305	OTHER CAPITAL PROJECTS	1,200,000,000.00	30,367,000.00	2,562,818,404.13
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,200,000,000.00	30,367,000.00	2,562,818,404.13
23050101	RESEARCH AND DEVELOPMENT	-	-	2,522,329,070.80
23050102	COMPUTER SOFTWARE ACQUISITION	1,200,000,000.00	-	-
23050103	MONITORING AND EVALUATION	-	30,367,000.00	40,489,333.33

MDA:	051700800100 - Benue State Library Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>36,468,659.37</u>	<u>20,070,417.27</u>	<u>29,894,643.99</u>
21	PERSONNEL COST	<u>29,137,660.64</u>	<u>19,071,480.87</u>	<u>26,156,921.01</u>
2101	SALARY	<u>29,137,660.64</u>	<u>19,071,480.87</u>	<u>26,156,921.01</u>
210101	SALARIES AND WAGES	<u>29,137,660.64</u>	<u>19,071,480.87</u>	<u>26,156,921.01</u>
21010101	SALARY	29,137,660.64	19,071,480.87	26,156,921.01
22	OTHER RECURRENT COSTS	<u>7,330,998.73</u>	<u>998,936.40</u>	<u>3,737,722.97</u>
2202	OVERHEAD COST	<u>7,330,998.73</u>	<u>998,936.40</u>	<u>3,737,722.97</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>790,715.96</u>	<u>226,000.00</u>	<u>750,715.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	290,690.86	51,000.00	250,690.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,025.10	175,000.00	500,025.00
220202	UTILITIES - GENERAL	<u>581,381.72</u>	-	<u>300,000.00</u>
22020201	ELECTRICITY CHARGES	290,690.86	-	150,000.00
22020203	INTERNET ACCESS CHARGES	290,690.86	-	150,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>1,086,586.95</u>	<u>303,500.00</u>	<u>865,625.07</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	823,624.11	280,000.00	615,624.00
22020302	BOOKS	193,793.91	-	15,000.00
22020303	NEWSPAPERS	12,950.28	-	15,000.00
22020304	MAGAZINES & PERIODICALS	7,770.17	-	12,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	48,448.48	23,500.00	208,001.07
220204	MAINTENANCE SERVICES - GENERAL	<u>1,318,133.83</u>	<u>60,000.00</u>	<u>520,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	339,139.34	-	60,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	629,830.20	-	100,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	96,896.95	-	20,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	58,473.44	30,000.00	170,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	96,896.95	-	70,000.00
22020406	OTHER MAINTENANCE SERVICES	96,896.95	30,000.00	100,000.00
220205	TRAINING - GENERAL	<u>48,448.48</u>	-	<u>70,000.00</u>
22020501	LOCAL TRAINING	48,448.48	-	70,000.00
220206	OTHER SERVICES - GENERAL	<u>503,864.17</u>	<u>143,500.00</u>	<u>326,000.00</u>
22020601	SECURITY SERVICES	96,896.95	83,500.00	116,000.00

22020602	OFFICE RENT	9,689.70	-	-
22020603	RESIDENTIAL RENT	9,689.70	-	-
22020605	CLEANING & FUMIGATION SERVICES	387,587.82	60,000.00	210,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	269,373.53	-	70,000.00
22020701	FINANCIAL CONSULTING	269,373.53	-	70,000.00
220208	FUEL & LUBRICANTS - GENERAL	629,830.20	-	70,000.00
22020801	MOTOR VEHICLE FUEL COST	339,139.34	-	20,000.00
22020803	PLANT / GENERATOR FUEL COST	290,690.86	-	50,000.00
220209	FINANCIAL CHARGES - GENERAL	96,896.95	936.40	15,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	96,896.95	936.40	15,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	2,005,766.94	265,000.00	750,382.90
22021001	REFRESHMENT & MEALS	484,484.77	20,000.00	218,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	436,036.29	25,000.00	105,000.00
22021003	PUBLICITY & ADVERTISEMENTS	48,448.48	-	40,382.90
22021004	MEDICAL EXPENSES-LOCAL	290,690.86	-	150,000.00
22021006	POSTAGES & COURIER SERVICES	19,379.39	-	12,000.00
22021007	WELFARE PACKAGES	484,484.77	220,000.00	213,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	242,242.38	-	12,000.00

MDA:	051700900100 - Benue State Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,151,734,550.28</u>	<u>153,883,050.99</u>	-
21	PERSONNEL COST	<u>122,293,722.14</u>	<u>44,585,959.35</u>	-
2101	SALARY	<u>93,468,073.14</u>	<u>44,585,959.35</u>	-
210101	SALARIES AND WAGES	<u>93,468,073.14</u>	<u>44,585,959.35</u>	-
21010101	SALARY	93,468,073.14	44,585,959.35	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>28,825,649.00</u>	-	-
210201	ALLOWANCES	<u>28,825,649.00</u>	-	-
21020101	NON REGULAR ALLOWANCES	28,825,649.00	-	-
22	OTHER RECURRENT COSTS	<u>884,095,397.33</u>	<u>109,297,091.64</u>	-
2202	OVERHEAD COST	<u>884,095,397.33</u>	<u>109,297,091.64</u>	-
220201	TRAVEL & TRANSPORT - GENERAL	<u>114,616,621.33</u>	<u>10,682,000.00</u>	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,143,874.67	4,000,000.00	-
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	81,472,746.67	6,682,000.00	-
220202	UTILITIES - GENERAL	<u>2,083,284.51</u>	<u>99,500.00</u>	-
22020201	ELECTRICITY CHARGES	484,484.77	50,000.00	-
22020203	INTERNET ACCESS CHARGES	775,175.63	5,000.00	-
22020205	WATER RATES	339,139.34	44,500.00	-
22020206	SEWERAGE CHARGES	484,484.77	-	-
220203	MATERIALS & SUPPLIES - GENERAL	<u>606,678,554.15</u>	<u>52,033,000.00</u>	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	27,194,666.67	3,388,000.00	-
22020303	NEWSPAPERS	48,448.48	-	-
22020304	MAGAZINES & PERIODICALS	48,448.48	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	13,946,666.67	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	557,438,276.00	48,645,000.00	-
22020309	UNIFORMS & OTHER CLOTHING	484,484.77	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	7,517,563.10	-	-
220204	MAINTENANCE SERVICES - GENERAL	<u>33,966,285.70</u>	<u>11,924,000.00</u>	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,143,149.70	7,050,000.00	-
22020402	MAINTENANCE OF OFFICE FURNITURE	1,634,583.78	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,453,454.31	-	-

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,262,615.76	1,224,000.00	-
22020406	OTHER MAINTENANCE SERVICES	10,987,997.39	3,650,000.00	-
220205	TRAINING - GENERAL	9,205,210.62	2,200,000.00	-
22020501	LOCAL TRAINING	9,205,210.62	2,200,000.00	-
220206	OTHER SERVICES - GENERAL	4,113,333.33	1,050,000.00	-
22020601	SECURITY SERVICES	2,780,000.00	1,050,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	1,333,333.33	-	-
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,391,393.39	-	-
22020701	FINANCIAL CONSULTING	3,391,393.39	-	-
220208	FUEL & LUBRICANTS - GENERAL	34,379,390.77	10,428,200.00	-
22020801	MOTOR VEHICLE FUEL COST	24,534,543.08	10,428,200.00	-
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,453,454.31	-	-
22020803	PLANT / GENERATOR FUEL COST	8,391,393.39	-	-
220209	FINANCIAL CHARGES - GENERAL	3,875,878.15	395,391.64	-
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,453,454.31	395,391.64	-
22020902	INSURANCE PREMIUM	2,422,423.85	-	-
220210	MISCELLANEOUS EXPENSES GENERAL	71,785,445.37	20,485,000.00	-
22021001	REFRESHMENT & MEALS	8,344,847.69	2,133,000.00	-
22021002	HONORARIUM & SITTING ALLOWANCE	14,366,666.67	3,415,000.00	-
22021003	PUBLICITY & ADVERTISEMENTS	2,422,423.85	663,000.00	-
22021004	MEDICAL EXPENSES-LOCAL	1,937,939.08	-	-
22021006	POSTAGES & COURIER SERVICES	4,844.85	-	-
22021007	WELFARE PACKAGES	34,534,543.08	13,125,000.00	-
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	-
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	1,149,000.00	-
23	CAPITAL EXPENDITURE	145,345,430.81	-	-
2302	CONSTRUCTION / PROVISION	145,345,430.81	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	145,345,430.81	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	145,345,430.81	-	-

MDA:	051701000100 - State Agency for Mass Education			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>438,281,924.06</u>	<u>250,700,454.88</u>	<u>263,951,765.86</u>
21	PERSONNEL COST	<u>334,633,771.82</u>	<u>249,699,371.88</u>	<u>245,194,698.07</u>
2101	SALARY	<u>334,633,771.82</u>	<u>249,699,371.88</u>	<u>245,194,698.07</u>
210101	SALARIES AND WAGES	<u>334,633,771.82</u>	<u>249,699,371.88</u>	<u>245,194,698.07</u>
21010101	SALARY	334,633,771.82	249,699,371.88	245,194,698.07
22	OTHER RECURRENT COSTS	<u>36,789,254.07</u>	<u>1,001,083.00</u>	<u>18,757,067.79</u>
2202	OVERHEAD COST	<u>36,789,254.07</u>	<u>1,001,083.00</u>	<u>18,757,067.79</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>3,900,102.39</u>	<u>330,000.00</u>	<u>1,675,124.47</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,342,944.91	-	1,074,567.61
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	557,157.48	330,000.00	600,556.86
220202	UTILITIES - GENERAL	<u>157,021.52</u>	<u>10,000.00</u>	<u>110,065.27</u>
22020201	ELECTRICITY CHARGES	67,827.87	-	34,585.43
22020202	TELEPHONE CHARGES	67,827.87	-	54,585.43
22020203	INTERNET ACCESS CHARGES	21,365.78	10,000.00	20,894.41
220203	MATERIALS & SUPPLIES - GENERAL	<u>11,419,306.01</u>	<u>552,000.00</u>	<u>5,021,615.30</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	552,000.00	569,469.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	9,980,386.25	-	4,088,998.95
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	712,192.61	-	363,147.01
220204	MAINTENANCE SERVICES - GENERAL	<u>1,935,032.17</u>	<u>60,000.00</u>	<u>565,682.90</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	678,278.68	60,000.00	393,854.30
22020405	MAINTENANCE OF PLANTS/GENERATORS	142,438.52	-	3,639.40
22020406	OTHER MAINTENANCE SERVICES	1,114,314.97	-	168,189.20
220205	TRAINING - GENERAL	<u>4,588,070.77</u>	<u>-</u>	<u>839,273.29</u>
22020501	LOCAL TRAINING	4,588,070.77	-	839,273.29
220206	OTHER SERVICES - GENERAL	<u>484,484.77</u>	<u>-</u>	<u>47,038.78</u>
22020601	SECURITY SERVICES	484,484.77	-	47,038.78
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>8,720,725.85</u>	<u>-</u>	<u>8,720,725.85</u>
22020701	FINANCIAL CONSULTING	8,720,725.85	-	8,720,725.85
220208	FUEL & LUBRICANTS - GENERAL	<u>968,969.54</u>	<u>11,000.00</u>	<u>294,077.56</u>
22020801	MOTOR VEHICLE FUEL COST	484,484.77	11,000.00	247,038.78

22020803	PLANT / GENERATOR FUEL COST	484,484.77	-	47,038.78
220209	FINANCIAL CHARGES - GENERAL	14,534.54	1,083.00	7,411.16
22020901	BANK CHARGES (OTHER THAN INTEREST)	14,534.54	1,083.00	7,411.16
220210	MISCELLANEOUS EXPENSES GENERAL	4,601,006.51	37,000.00	1,476,053.21
22021002	HONORARIUM & SITTING ALLOWANCE	290,690.86	37,000.00	98,223.27
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	-	54,111.63
22021004	MEDICAL EXPENSES-LOCAL	427,315.57	-	217,888.21
22021006	POSTAGES & COURIER SERVICES	7,121.93	-	3,631.47
22021021	SPECIAL DAYS/CELEBRATIONS	3,730,532.72	-	1,102,198.63
23	<i>CAPITAL EXPENDITURE</i>	<i>66,858,898.17</i>	<i>-</i>	<i>-</i>
2303	REHABILITATION / REPAIRS	<i>66,858,898.17</i>	<i>-</i>	<i>-</i>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	66,858,898.17	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	66,858,898.17	-	-

MDA:	051701100100 - College of Education, Katsina-Ala			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,028,536,165.41</u>	<u>1,812,152,996.90</u>	<u>3,167,433,741.50</u>
21	PERSONNEL COST	<u>2,091,290,750.34</u>	<u>1,394,715,166.61</u>	<u>1,877,400,600.00</u>
2101	SALARY	<u>2,081,576,400.34</u>	<u>1,389,079,916.61</u>	<u>1,860,000,000.00</u>
210101	SALARIES AND WAGES	<u>2,081,576,400.34</u>	<u>1,389,079,916.61</u>	<u>1,860,000,000.00</u>
21010101	SALARY	2,081,576,400.34	1,389,079,916.61	1,860,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>8,234,350.00</u>	<u>5,635,250.00</u>	<u>15,400,600.00</u>
210201	ALLOWANCES	<u>8,234,350.00</u>	<u>5,635,250.00</u>	<u>15,400,600.00</u>
21020101	NON REGULAR ALLOWANCES	8,234,350.00	5,635,250.00	15,400,600.00
2103	SOCIAL BENEFITS	<u>1,480,000.00</u>	-	<u>2,000,000.00</u>
210301	SOCIAL BENEFITS	<u>1,480,000.00</u>	-	<u>2,000,000.00</u>
21030103	DEATH BENEFITS	1,480,000.00	-	2,000,000.00
22	OTHER RECURRENT COSTS	<u>181,913,358.02</u>	<u>71,247,822.83</u>	<u>271,280,520.00</u>
2202	OVERHEAD COST	<u>181,574,218.68</u>	<u>71,247,822.83</u>	<u>270,780,520.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>20,882,991.56</u>	<u>10,993,000.00</u>	<u>27,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,300,000.00	3,150,000.00	7,300,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,482,289.03	7,843,000.00	15,700,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,100,702.52	-	4,000,000.00
220202	UTILITIES - GENERAL	<u>7,017,703.75</u>	<u>1,051,747.83</u>	<u>8,020,500.00</u>
22020201	ELECTRICITY CHARGES	2,858,460.14	1,008,747.83	3,020,500.00
22020202	TELEPHONE CHARGES	352,704.91	-	500,000.00
22020203	INTERNET ACCESS CHARGES	1,453,454.31	-	1,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	658,899.29	-	800,000.00
22020205	WATER RATES	329,449.64	43,000.00	500,000.00
22020206	SEWERAGE CHARGES	512,778.68	-	700,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	851,956.78	-	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>51,770,568.69</u>	<u>21,058,080.00</u>	<u>85,200,300.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,480,000.00	6,138,000.00	15,000,000.00
22020302	BOOKS	4,000,000.00	2,000,000.00	5,000,000.00
22020303	NEWSPAPERS	624,985.35	-	700,000.00
22020304	MAGAZINES & PERIODICALS	208,909.83	-	400,000.00

22020305	PRINTING OF NON SECURITY DOCUMENTS	19,320,477.43	9,180,080.00	25,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	4,800,000.00	2,400,000.00	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,280,000.00	640,000.00	3,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	484,484.77	-	700,300.00
22020309	UNIFORMS & OTHER CLOTHING	900,000.00	450,000.00	15,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,394,632.90	250,000.00	7,400,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	339,139.34	-	500,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	1,937,939.08	-	2,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	8,083,629.05	2,114,000.00	12,970,350.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,633,635.77	442,000.00	5,650,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	532,933.25	-	700,350.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,170,127.61	434,000.00	2,300,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	250,000.00	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	559,793.08	140,000.00	750,000.00
22020406	OTHER MAINTENANCE SERVICES	1,348,000.00	772,000.00	2,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	339,139.34	76,000.00	570,000.00
220205	TRAINING - GENERAL	17,925,936.47	2,700,000.00	19,500,000.00
22020501	LOCAL TRAINING	14,534,543.08	2,700,000.00	15,500,000.00
22020502	INTERNATIONAL TRAINING	3,391,393.39	-	4,000,000.00
220206	OTHER SERVICES - GENERAL	6,113,454.31	2,830,000.00	10,800,000.00
22020601	SECURITY SERVICES	1,453,454.31	500,000.00	2,300,000.00
22020603	RESIDENTIAL RENT	1,360,000.00	680,000.00	3,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,300,000.00	1,650,000.00	5,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,664,666.23	180,000.00	11,800,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	-	700,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	678,278.68	-	800,000.00
22020703	LEGAL SERVICES	1,000,000.00	180,000.00	7,800,000.00
22020704	ENGINEERING SERVICES	823,624.11	-	850,000.00
22020705	ARCHITECTURAL SERVICES	339,139.34	-	500,000.00
22020706	SURVEYING SERVICES	484,484.77	-	600,000.00
22020709	AUDITING OF ACCOUNTS	339,139.34	-	550,000.00
220208	FUEL & LUBRICANTS - GENERAL	10,865,217.62	5,790,800.00	19,210,000.00
22020801	MOTOR VEHICLE FUEL COST	7,449,600.00	5,649,800.00	15,550,000.00

22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	823,624.11	126,000.00	960,000.00
22020803	PLANT / GENERATOR FUEL COST	2,422,423.85	15,000.00	2,500,000.00
22020806	COOKING GAS/FUEL COST	169,569.67	-	200,000.00
220209	FINANCIAL CHARGES - GENERAL	588,939.69	-	755,500.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	104,454.92	-	105,500.00
22020902	INSURANCE PREMIUM	484,484.77	-	650,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	52,661,111.31	24,530,195.00	75,523,870.00
22021001	REFRESHMENT & MEALS	4,743,600.00	4,011,700.00	15,450,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	24,420,000.00	12,980,000.00	30,200,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,713,114.71	211,000.00	3,100,000.00
22021004	MEDICAL EXPENSES-LOCAL	823,624.11	-	923,630.00
22021006	POSTAGES & COURIER SERVICES	242,242.38	-	250,240.00
22021007	WELFARE PACKAGES	7,267,271.54	3,593,415.00	8,300,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,391,393.39	476,000.00	4,300,000.00
22021009	SPORTING ACTIVITIES	2,422,423.85	-	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	3,730,532.72	3,230,080.00	7,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,906,908.62	28,000.00	3,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	339,139.34	-	500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	339,139.34	-	500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	339,139.34	-	500,000.00
23	CAPITAL EXPENDITURE	755,332,057.05	346,190,007.46	1,018,752,621.50
2301	FIXED ASSETS PURCHASED	570,549,405.51	283,974,069.60	602,392,487.14
230101	PURCHASE OF FIXED ASSETS - GENERAL	570,549,405.51	283,974,069.60	602,392,487.14
23010105	PURCHASE OF MOTOR VEHICLES	296,822,360.72	148,411,180.36	296,822,360.72
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	148,565,860.56	74,282,930.28	145,988,440.00
23010113	PURCHASE OF COMPUTERS	64,784,235.72	32,392,117.86	64,784,235.72
23010117	PURCHASE OF SHREDDING MACHINES	40,696.72	-	45,700.00
23010118	PURCHASE OF SCANNERS	135,655.74	-	137,655.70
23010119	PURCHASE OF POWER GENERATING SET	813,934.41	-	35,900,900.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	38,834,175.00	21,426,454.29	45,800,900.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	14,922,773.62	7,461,386.81	6,300,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,017,418.02	-	2,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	3,798,360.59	-	3,798,360.59
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	813,934.41	-	813,934.41

2302	CONSTRUCTION / PROVISION	113,544,011.05	51,835,937.86	343,101,000.50
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	113,544,011.05	51,835,937.86	343,101,000.50
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	103,671,875.72	51,835,937.86	12,300,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,085,245.88	-	1,250,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,170,509.76	-	2,250,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	1,413,013.26	-	1,500,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	678,278.68	-	700,300.00
23020114	CONSTRUCTION / PROVISION OF ROADS	387,587.82	-	400,700.50
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	1,085,245.88	-	20,500,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,713,114.71	-	3,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	339,139.34	-	450,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	-	-	300,750,000.00
2303	REHABILITATION / REPAIRS	37,499,121.15	-	38,499,133.86
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	37,499,121.15	-	38,499,133.86
23030102	REHABILITATION / REPAIRS - ELECTRICITY	3,585,187.29	-	4,585,200.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	33,913,933.86	-	33,913,933.86
2305	OTHER CAPITAL PROJECTS	33,739,519.34	10,380,000.00	34,760,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	33,739,519.34	10,380,000.00	34,760,000.00
23050101	RESEARCH AND DEVELOPMENT	33,739,519.34	10,380,000.00	34,760,000.00

MDA:	051701200100 - Benue State Education Quality Assurance & Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,693,798,753.32</u>	<u>247,814,707.72</u>	<u>2,871,992,479.60</u>
21	PERSONNEL COST	<u>110,000,000.00</u>	<u>6,919,250.86</u>	<u>192,500,000.00</u>
2101	SALARY	<u>110,000,000.00</u>	<u>6,919,250.86</u>	<u>180,000,000.00</u>
210101	SALARIES AND WAGES	<u>110,000,000.00</u>	<u>6,919,250.86</u>	<u>180,000,000.00</u>
21010101	SALARY	110,000,000.00	6,919,250.86	180,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	<u>12,500,000.00</u>
210201	ALLOWANCES	-	-	<u>12,500,000.00</u>
21020101	NON REGULAR ALLOWANCES	-	-	12,500,000.00
22	OTHER RECURRENT COSTS	<u>1,009,295,678.25</u>	<u>238,535,456.86</u>	<u>1,698,793,458.01</u>
2202	OVERHEAD COST	<u>703,320,284.86</u>	<u>87,243,456.86</u>	<u>1,691,793,458.01</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>169,732,050.49</u>	<u>39,234,000.00</u>	<u>173,370,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	38,029,710.79	38,032,000.00	62,450,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	44,495,081.22	1,202,000.00	80,920,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	87,207,258.48	-	30,000,000.00
220202	UTILITIES - GENERAL	<u>16,331,012.61</u>	<u>2,930,766.60</u>	<u>5,704,000.00</u>
22020201	ELECTRICITY CHARGES	6,782,786.77	260,000.00	1,250,000.00
22020203	INTERNET ACCESS CHARGES	3,875,878.15	1,156,745.00	2,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,056,129.93	130,000.00	754,000.00
22020205	WATER RATES	1,162,763.45	-	200,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,453,454.31	1,384,021.60	1,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>188,768,441.82</u>	<u>3,987,900.00</u>	<u>878,303,650.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	117,549,180.73	1,139,500.00	31,150,000.00
22020302	BOOKS	4,844,847.69	34,000.00	500,000.00
22020303	NEWSPAPERS	3,391,393.39	-	50,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	43,603,629.24	2,814,400.00	43,603,650.00
22020306	PRINTING OF SECURITY DOCUMENTS	19,379,390.77	-	600,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	3,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	-	-	200,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>53,777,809.40</u>	<u>4,179,284.52</u>	<u>54,987,000.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,689,695.39	804,800.00	30,000,000.00

22020402	MAINTENANCE OF OFFICE FURNITURE	4,844,847.69	-	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	19,379,390.77	-	5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,391,393.39	92,500.00	3,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	6,782,786.77	2,714,950.00	6,250,000.00
22020406	OTHER MAINTENANCE SERVICES	9,689,695.39	567,034.52	5,237,000.00
220205	TRAINING - GENERAL	40,696,720.63	-	13,590,600.00
22020501	LOCAL TRAINING	40,696,720.63	-	13,590,600.00
220206	OTHER SERVICES - GENERAL	18,894,906.00	2,922,514.16	72,000,000.00
22020601	SECURITY SERVICES	14,534,543.08	2,922,514.16	36,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,360,362.92	-	36,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	79,172,917.63	18,491,247.20	241,250,000.00
22020701	FINANCIAL CONSULTING	33,913,933.86	9,711,513.95	40,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	40,414,136.08	8,779,733.25	200,000,000.00
22020705	ARCHITECTURAL SERVICES	3,875,878.15	-	750,000.00
22020706	SURVEYING SERVICES	968,969.54	-	500,000.00
220208	FUEL & LUBRICANTS - GENERAL	23,255,268.93	1,662,850.00	57,000,000.00
22020801	MOTOR VEHICLE FUEL COST	17,441,451.70	1,337,800.00	45,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,813,817.23	325,050.00	12,000,000.00
220209	FINANCIAL CHARGES - GENERAL	11,627,634.46	376,333.00	5,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	11,627,634.46	376,333.00	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	101,063,522.89	13,458,561.38	190,588,208.01
22021001	REFRESHMENT & MEALS	9,689,695.39	1,217,500.00	15,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	25,193,208.01	1,884,061.38	25,193,208.01
22021003	PUBLICITY & ADVERTISEMENTS	9,689,695.39	1,635,000.00	45,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	4,941,744.65	2,700,000.00	3,000,000.00
22021006	POSTAGES & COURIER SERVICES	1,937,939.08	-	1,000,000.00
22021007	WELFARE PACKAGES	4,844,847.69	150,000.00	50,000,000.00
22021009	SPORTING ACTIVITIES	14,534,543.08	-	40,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,162,763.45	-	1,020,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	29,069,086.16	5,872,000.00	10,375,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	305,975,393.39	151,292,000.00	7,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	305,975,393.39	151,292,000.00	7,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,391,393.39	-	7,000,000.00
22040110	GRANTS TO ACADEMIC INSTITUTIONS	302,584,000.00	151,292,000.00	-

23	CAPITAL EXPENDITURE	<u>1,574,503,075.08</u>	<u>2,360,000.00</u>	<u>980,699,021.59</u>
2301	FIXED ASSETS PURCHASED	<u>379,845,361.28</u>	<u>2,360,000.00</u>	<u>464,699,021.59</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>379,845,361.28</u>	<u>2,360,000.00</u>	<u>464,699,021.59</u>
23010104	PURCHASE MOTOR CYCLES	33,429,449.09	-	33,429,449.09
23010105	PURCHASE OF MOTOR VEHICLES	96,896,953.87	-	252,896,960.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	63,661,298.69	110,000.00	107,000,020.76
23010113	PURCHASE OF COMPUTERS	92,536,590.95	2,250,000.00	14,500,000.00
23010119	PURCHASE OF POWER GENERATING SET	38,758,781.55	-	38,758,781.55
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	48,448,476.94	-	12,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	6,113,810.20	-	6,113,810.20
2302	CONSTRUCTION / PROVISION	<u>373,053,272.41</u>	<u>-</u>	<u>506,000,000.00</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>373,053,272.41</u>	<u>-</u>	<u>506,000,000.00</u>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	368,208,424.71	-	500,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,844,847.69	-	6,000,000.00
2303	REHABILITATION / REPAIRS	<u>821,604,441.39</u>	<u>-</u>	<u>10,000,000.00</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<u>821,604,441.39</u>	<u>-</u>	<u>10,000,000.00</u>
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	821,604,441.39	-	10,000,000.00

MDA:	051701300100 - College of Education Oju			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	2,972,170,283.32	1,549,743,416.71	2,985,382,746.12
21	PERSONNEL COST	1,730,914,859.20	1,279,703,383.80	1,870,560,350.00
2101	SALARY	1,710,914,859.20	1,278,564,383.80	1,850,560,350.00
210101	SALARIES AND WAGES	1,710,914,859.20	1,278,564,383.80	1,850,560,350.00
21010101	SALARY	1,710,914,859.20	1,278,564,383.80	1,850,560,350.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	20,000,000.00	1,139,000.00	20,000,000.00
210201	ALLOWANCES	20,000,000.00	1,139,000.00	20,000,000.00
21020101	NON REGULAR ALLOWANCES	20,000,000.00	1,139,000.00	20,000,000.00
22	OTHER RECURRENT COSTS	97,992,572.03	69,365,055.59	148,820,960.75
2202	OVERHEAD COST	96,829,808.58	69,106,555.59	148,058,190.75
220201	TRAVEL & TRANSPORT - GENERAL	14,267,939.08	11,803,330.00	17,437,939.08
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	-	1,937,939.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	12,330,000.00	11,803,330.00	15,500,000.00
220202	UTILITIES - GENERAL	4,975,263.07	1,413,098.42	8,872,680.00
22020201	ELECTRICITY CHARGES	1,211,211.92	201,200.00	2,600,000.00
22020203	INTERNET ACCESS CHARGES	2,070,000.00	1,035,000.00	3,007,680.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,596.84	120,298.42	265,000.00
22020205	WATER RATES	484,484.77	56,600.00	500,000.00
22020206	SEWERAGE CHARGES	484,484.77	-	500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	484,484.77	-	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	13,838,325.33	4,794,300.00	16,360,210.62
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,744,145.17	407,000.00	2,500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,844,847.69	1,927,300.00	4,844,847.69
22020306	PRINTING OF SECURITY DOCUMENTS	4,360,362.92	1,000,000.00	4,360,362.92
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	484,484.77	40,000.00	1,050,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,920,000.00	1,050,000.00	2,920,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	484,484.77	370,000.00	685,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,230,193.12	9,263,500.00	17,162,418.02
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,937,939.08	6,790,000.00	8,850,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	58,500.00	500,000.00

22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,240,000.00	1,518,000.00	3,750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,453,454.31	286,000.00	2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,017,418.02	150,000.00	1,017,418.02
22020406	OTHER MAINTENANCE SERVICES	242,242.38	461,000.00	545,000.00
220205	TRAINING - GENERAL	2,422,423.85	2,070,000.00	3,700,000.00
22020501	LOCAL TRAINING	2,422,423.85	2,070,000.00	3,700,000.00
220206	OTHER SERVICES - GENERAL	4,360,362.92	2,965,200.00	6,182,084.25
22020601	SECURITY SERVICES	1,937,939.08	459,500.00	2,937,939.08
22020603	RESIDENTIAL RENT	1,744,145.17	618,200.00	744,145.17
22020605	CLEANING & FUMIGATION SERVICES	678,278.68	1,887,500.00	2,500,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,003,805.57	786,500.00	17,984,484.77
22020701	FINANCIAL CONSULTING	484,484.77	-	3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	968,969.54	556,500.00	5,000,000.00
22020703	LEGAL SERVICES	339,139.34	110,000.00	1,500,000.00
22020705	ARCHITECTURAL SERVICES	484,484.77	-	484,484.77
22020709	AUDITING OF ACCOUNTS	726,727.15	120,000.00	8,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	11,110,362.92	6,460,190.00	11,410,380.00
22020801	MOTOR VEHICLE FUEL COST	6,750,000.00	4,448,140.00	8,050,000.00
22020803	PLANT / GENERATOR FUEL COST	4,360,362.92	2,012,050.00	3,360,380.00
220209	FINANCIAL CHARGES - GENERAL	145,345.43	108,437.17	345,325.43
22020901	BANK CHARGES (OTHER THAN INTEREST)	145,345.43	108,437.17	345,325.43
220210	MISCELLANEOUS EXPENSES GENERAL	35,475,787.28	29,442,000.00	48,602,668.59
22021001	REFRESHMENT & MEALS	3,003,805.57	2,696,000.00	3,503,805.57
22021002	HONORARIUM & SITTING ALLOWANCE	22,385,000.00	22,350,000.00	30,504,500.00
22021003	PUBLICITY & ADVERTISEMENTS	2,030,000.00	1,545,000.00	3,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	150,000.00	1,300,000.00
22021006	POSTAGES & COURIER SERVICES	62,983.02	26,000.00	62,983.02
22021007	WELFARE PACKAGES	1,695,696.69	1,295,000.00	3,890,500.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	484,484.77	150,000.00	1,265,000.00
22021009	SPORTING ACTIVITIES	1,211,211.92	-	1,350,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	242,242.38	410,000.00	850,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	3,875,878.15	820,000.00	2,875,880.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,162,763.45	258,500.00	762,770.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,162,763.45	258,500.00	762,770.00

22040109	GRANTS TO COMMUNITIES/NGOs	1,162,763.45	258,500.00	762,770.00
23	CAPITAL EXPENDITURE	<u>1,143,262,852.09</u>	<u>200,674,977.32</u>	<u>966,001,435.38</u>
2301	FIXED ASSETS PURCHASED	<u>150,674,763.27</u>	<u>280,000.00</u>	<u>497,783,369.89</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>150,674,763.27</u>	<u>280,000.00</u>	<u>497,783,369.89</u>
23010105	PURCHASE OF MOTOR VEHICLES	-	-	385,500,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	12,112,119.23	-	12,112,119.23
23010113	PURCHASE OF COMPUTERS	17,441,451.70	-	7,441,451.70
23010119	PURCHASE OF POWER GENERATING SET	44,088,114.01	-	14,088,114.01
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	33,913,933.86	-	33,913,933.86
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,348,360.31	-	20,348,360.31
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	9,689,695.39	-	9,689,695.39
23010128	PURCHASE OF SECURITY EQUIPMENT	3,391,393.39	280,000.00	5,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	9,689,695.39	-	9,689,695.39
2302	CONSTRUCTION / PROVISION	<u>554,896,345.56</u>	<u>2,230,000.00</u>	<u>363,084,870.54</u>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<u>554,896,345.56</u>	<u>2,230,000.00</u>	<u>363,084,870.54</u>
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	102,502,922.54	-	71,311,470.84
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	64,920,959.09	2,230,000.00	34,920,959.09
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	228,676,811.14	-	108,676,811.14
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	35,658,079.02	-	5,658,079.02
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	80,735,466.75	-	90,735,466.75
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,620,023.32	-	15,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	36,782,083.69	-	36,782,083.69
2303	REHABILITATION / REPAIRS	<u>55,715,748.48</u>	<u>-</u>	<u>55,715,748.48</u>
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	<u>55,715,748.48</u>	<u>-</u>	<u>55,715,748.48</u>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,715,748.48	-	55,715,748.48
2305	OTHER CAPITAL PROJECTS	<u>381,975,994.78</u>	<u>198,164,977.32</u>	<u>49,417,446.47</u>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<u>381,975,994.78</u>	<u>198,164,977.32</u>	<u>49,417,446.47</u>
23050101	RESEARCH AND DEVELOPMENT	381,975,994.78	198,164,977.32	49,417,446.47

MDA:	051701800100 - Benue State Polytechnic, Ugbokolo			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,804,042,484.33</u>	<u>1,271,874,133.29</u>	<u>3,199,283,199.71</u>
21	PERSONNEL COST	<u>1,311,189,349.63</u>	<u>736,711,465.93</u>	<u>1,411,689,350.00</u>
2101	SALARY	<u>1,311,189,349.63</u>	<u>736,711,465.93</u>	<u>1,391,189,350.00</u>
210101	SALARIES AND WAGES	<u>1,311,189,349.63</u>	<u>736,711,465.93</u>	<u>1,391,189,350.00</u>
21010101	SALARY	1,311,189,349.63	736,711,465.93	1,391,189,350.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	<u>20,500,000.00</u>
210201	ALLOWANCES	-	-	<u>20,500,000.00</u>
21020101	NON REGULAR ALLOWANCES	-	-	20,500,000.00
22	OTHER RECURRENT COSTS	<u>671,378,541.13</u>	<u>347,585,384.70</u>	<u>522,346,605.00</u>
2202	OVERHEAD COST	<u>668,578,541.13</u>	<u>346,185,384.70</u>	<u>517,755,305.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>54,725,088.77</u>	<u>24,391,500.00</u>	<u>38,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,081,088.77	755,000.00	5,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	41,644,000.00	23,636,500.00	33,000,000.00
220202	UTILITIES - GENERAL	<u>27,080,046.65</u>	<u>14,047,400.00</u>	<u>22,488,990.00</u>
22020201	ELECTRICITY CHARGES	6,782,786.77	2,640,600.00	5,500,700.00
22020202	TELEPHONE CHARGES	840,000.00	420,000.00	1,000,000.00
22020203	INTERNET ACCESS CHARGES	15,000,000.00	9,725,000.00	12,000,000.00
22020205	WATER RATES	3,488,290.34	1,052,250.00	3,488,290.00
22020206	SEWERAGE CHARGES	968,969.54	209,550.00	500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>135,577,036.52</u>	<u>66,928,589.50</u>	<u>100,421,575.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,782,786.77	2,480,250.00	5,406,000.00
22020302	BOOKS	2,713,114.71	989,750.00	3,650,000.00
22020303	NEWSPAPERS	406,967.21	185,500.00	500,000.00
22020304	MAGAZINES & PERIODICALS	339,139.34	105,550.00	800,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	41,547,200.00	22,866,584.50	32,978,485.00
22020306	PRINTING OF SECURITY DOCUMENTS	68,396,600.00	34,198,300.00	42,087,090.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,797,438.49	675,885.00	2,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	5,131,890.00	295,350.00	2,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,130,950.00	2,565,945.00	5,000,000.00

22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,330,950.00	2,565,475.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	68,240,490.00	34,838,245.00	54,868,367.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	29,464,000.00	14,231,000.00	18,984,487.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,996,600.00	1,498,300.00	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,490,000.00	7,078,000.00	10,034,850.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,271,890.00	1,135,945.00	2,848,360.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	11,898,000.00	5,949,000.00	10,500,000.00
22020406	OTHER MAINTENANCE SERVICES	9,120,000.00	4,946,000.00	7,500,670.00
220205	TRAINING - GENERAL	147,283,369.89	58,141,845.76	95,500,000.00
22020501	LOCAL TRAINING	147,283,369.89	58,141,845.76	95,500,000.00
220206	OTHER SERVICES - GENERAL	60,339,000.00	34,600,850.00	42,975,980.00
22020601	SECURITY SERVICES	29,820,000.00	14,910,000.00	20,987,990.00
22020605	CLEANING & FUMIGATION SERVICES	30,519,000.00	19,690,850.00	21,987,990.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,786,424.52	17,042,861.00	27,132,170.00
22020701	FINANCIAL CONSULTING	6,728,322.00	3,364,161.00	8,350,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	15,755,400.00	7,877,700.00	10,017,420.00
22020703	LEGAL SERVICES	2,002,000.00	3,001,000.00	3,195,700.00
22020704	ENGINEERING SERVICES	678,278.68	-	1,050,000.00
22020705	ARCHITECTURAL SERVICES	2,400,000.00	1,200,000.00	1,695,700.00
22020706	SURVEYING SERVICES	800,000.00	400,000.00	778,500.00
22020709	AUDITING OF ACCOUNTS	2,422,423.85	1,200,000.00	2,044,850.00
220208	FUEL & LUBRICANTS - GENERAL	27,158,919.35	17,561,931.00	27,155,663.00
22020801	MOTOR VEHICLE FUEL COST	13,372,362.00	7,851,181.00	10,091,393.00
22020803	PLANT / GENERATOR FUEL COST	12,430,000.00	9,215,000.00	15,763,720.00
22020806	COOKING GAS/FUEL COST	1,356,557.35	495,750.00	1,300,550.00
220209	FINANCIAL CHARGES - GENERAL	4,408,811.40	110,082.74	5,708,720.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,017,418.02	110,082.74	317,420.00
22020902	INSURANCE PREMIUM	3,391,393.39	-	5,391,300.00
220210	MISCELLANEOUS EXPENSES GENERAL	112,979,354.02	78,522,079.70	103,503,840.00
22021001	REFRESHMENT & MEALS	31,200,000.00	23,340,000.00	25,108,160.00
22021002	HONORARIUM & SITTING ALLOWANCE	49,092,000.00	32,866,000.00	35,627,630.00
22021003	PUBLICITY & ADVERTISEMENTS	2,756,800.00	1,378,400.00	2,199,220.00
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	1,500,500.00
22021006	POSTAGES & COURIER SERVICES	500,000.00	250,000.00	500,000.00

22021007	WELFARE PACKAGES	14,534,543.08	13,755,879.70	20,534,540.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	237,397.54	-	500,000.00
22021009	SPORTING ACTIVITIES	3,951,500.00	3,175,750.00	5,500,390.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	532,933.25	205,500.00	1,532,950.00
22021021	SPECIAL DAYS/CELEBRATIONS	9,689,695.39	3,550,550.00	10,500,450.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,800,000.00	1,400,000.00	4,591,300.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,800,000.00	1,400,000.00	4,591,300.00
22040109	GRANTS TO COMMUNITIES/NGOs	2,800,000.00	1,400,000.00	4,591,300.00
23	CAPITAL EXPENDITURE	821,474,593.58	187,577,282.66	1,265,247,244.71
2301	FIXED ASSETS PURCHASED	165,851,946.59	5,100,000.00	625,105,731.71
230101	PURCHASE OF FIXED ASSETS - GENERAL	165,851,946.59	5,100,000.00	625,105,731.71
23010105	PURCHASE OF MOTOR VEHICLES	2,362,410.79	-	420,750,000.00
23010113	PURCHASE OF COMPUTERS	4,360,362.92	-	20,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,720,725.85	-	25,000,000.00
23010118	PURCHASE OF SCANNERS	4,360,362.92	-	10,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	12,421,128.65	-	20,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,257,519.42	5,100,000.00	30,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	5,813,817.23	-	25,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	107,555,618.80	-	74,355,731.71
2302	CONSTRUCTION / PROVISION	605,894,895.91	178,683,812.50	489,038,913.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	605,894,895.91	178,683,812.50	489,038,913.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	61,703,745.87	-	150,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,813,817.23	-	30,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	100,000,000.00	-	33,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	7,751,756.31	-	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	5,813,817.23	2,445,000.00	35,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	134,393,146.56	176,238,812.50	75,800,000.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	290,418,612.70	-	145,238,913.00
2303	REHABILITATION / REPAIRS	14,534,543.08	-	111,102,600.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	14,534,543.08	-	111,102,600.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	-	-	10,450,800.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	14,534,543.08	-	75,340,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	-	-	25,311,800.00

2305	OTHER CAPITAL PROJECTS	<i>35,193,208.01</i>	<i>3,793,470.16</i>	<i>40,000,000.00</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<i>35,193,208.01</i>	<i>3,793,470.16</i>	<i>40,000,000.00</i>
23050101	RESEARCH AND DEVELOPMENT	35,193,208.01	3,793,470.16	40,000,000.00

MDA:	051701800200 - Akawe Torkula Polytechnic, Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>7,328,513,270.22</u>	<u>442,153,590.87</u>	<u>11,297,824,098.08</u>
21	PERSONNEL COST	<u>948,526,774.73</u>	<u>435,590,129.62</u>	<u>1,841,000,000.00</u>
2101	SALARY	<u>946,026,774.73</u>	<u>435,590,129.62</u>	<u>1,838,500,000.00</u>
210101	SALARIES AND WAGES	<u>946,026,774.73</u>	<u>435,590,129.62</u>	<u>1,838,500,000.00</u>
21010101	SALARY	946,026,774.73	435,590,129.62	1,838,500,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>2,500,000.00</u>	-	<u>2,500,000.00</u>
210201	ALLOWANCES	<u>2,500,000.00</u>	-	<u>2,500,000.00</u>
21020101	NON REGULAR ALLOWANCES	2,500,000.00	-	2,500,000.00
22	OTHER RECURRENT COSTS	<u>47,748,262.73</u>	<u>6,563,461.25</u>	<u>284,620,401.50</u>
2202	OVERHEAD COST	<u>47,748,262.73</u>	<u>6,563,461.25</u>	<u>279,620,401.50</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>1,529,010.50</u>	<u>3,573,161.25</u>	<u>11,810,200.75</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	678,278.68	3,573,161.25	9,310,200.75
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	850,731.82	-	2,500,000.00
220202	UTILITIES - GENERAL	<u>2,961,182.54</u>	-	<u>56,500,000.00</u>
22020201	ELECTRICITY CHARGES	1,545,506.41	-	6,000,000.00
22020202	TELEPHONE CHARGES	169,569.67	-	1,500,000.00
22020203	INTERNET ACCESS CHARGES	135,655.74	-	15,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	-	-	5,000,000.00
22020205	WATER RATES	1,110,450.72	-	17,500,000.00
22020206	SEWERAGE CHARGES	-	-	5,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	-	-	6,500,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>8,492,871.79</u>	<u>684,000.00</u>	<u>79,200,000.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,986,387.55	-	15,000,000.00
22020302	BOOKS	5,174,180.16	18,000.00	25,300,000.00
22020303	NEWSPAPERS	-	-	3,000,000.00
22020304	MAGAZINES & PERIODICALS	-	-	2,300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	348,800.00	274,900.00	6,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	305,225.40	291,100.00	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	11,000,000.00

22020308	FIELD & CAMPING MATERIALS SUPPLIES	339,139.34	-	900,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	339,139.34	100,000.00	11,000,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	-	-	1,200,000.00
220204	MAINTENANCE SERVICES - GENERAL	7,490,163.57	1,070,300.00	19,800,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,356,557.35	230,000.00	5,200,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	474,824.11	-	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,391,393.39	295,000.00	6,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	484,484.77	399,300.00	3,100,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	14,500.00	2,500,000.00
22020406	OTHER MAINTENANCE SERVICES	813,934.41	131,500.00	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	1,000,000.00
220205	TRAINING - GENERAL	3,234,836.03	-	29,310,200.75
22020501	LOCAL TRAINING	3,234,836.03	-	9,310,200.75
22020502	INTERNATIONAL TRAINING	-	-	20,000,000.00
220206	OTHER SERVICES - GENERAL	678,278.68	70,000.00	3,000,000.00
22020601	SECURITY SERVICES	576,536.88	25,000.00	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	101,741.80	45,000.00	1,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	9,178,278.68	-	10,000,000.00
22020701	FINANCIAL CONSULTING	8,500,000.00	-	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	-	1,500,000.00
22020703	LEGAL SERVICES	339,139.34	-	1,500,000.00
22020704	ENGINEERING SERVICES	-	-	1,500,000.00
22020706	SURVEYING SERVICES	-	-	1,500,000.00
22020708	MEDICAL CONSULTING	-	-	1,500,000.00
22020709	AUDITING OF ACCOUNTS	-	-	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,152,956.57	271,000.00	18,500,000.00
22020801	MOTOR VEHICLE FUEL COST	1,453,454.31	200,000.00	9,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.34	71,000.00	4,500,000.00
22020803	PLANT / GENERATOR FUEL COST	2,360,362.92	-	5,000,000.00
220209	FINANCIAL CHARGES - GENERAL	20,687.50	-	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	20,687.50	-	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	10,009,996.88	895,000.00	51,000,000.00
22021001	REFRESHMENT & MEALS	678,278.68	80,000.00	4,500,000.00

22021002	HONORARIUM & SITTING ALLOWANCE	2,069,672.06	783,000.00	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	605,225.40	-	2,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	135,655.74	-	3,000,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	500,000.00
22021007	WELFARE PACKAGES	3,391,393.39	-	12,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	271,311.47	32,000.00	4,500,000.00
22021009	SPORTING ACTIVITIES	678,278.68	-	1,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	3,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,695,696.69	-	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	5,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	5,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	-	-	5,000,000.00
23	CAPITAL EXPENDITURE	6,332,238,232.76	-	9,172,203,696.58
2301	FIXED ASSETS PURCHASED	503,796,477.62	-	1,953,521,188.19
230101	PURCHASE OF FIXED ASSETS - GENERAL	503,796,477.62	-	1,953,521,188.19
23010105	PURCHASE OF MOTOR VEHICLES	242,242,384.68	-	200,000,000.00
23010108	PURCHASE OF BUSES	193,793,907.74	-	597,535,269.36
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	21,985,918.83	-	21,985,918.83
23010113	PURCHASE OF COMPUTERS	8,090,895.65	-	452,500,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	484,484.77	-	50,000,000.00
23010118	PURCHASE OF SCANNERS	290,690.86	-	50,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	6,782,786.77	-	14,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	678,278.68	-	22,500,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,391,393.39	-	112,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,906,908.62	-	50,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	1,942,783.93	-	303,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,550,351.26	-	40,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	19,655,692.44	-	40,000,000.00
2302	CONSTRUCTION / PROVISION	5,646,620,433.84	-	4,113,278,580.20
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,646,620,433.84	-	4,113,278,580.20
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	5,634,992,799.38	-	4,097,933,732.51
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	4,844,847.69	-	4,844,847.69
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,782,786.77	-	10,500,000.00

2303	REHABILITATION / REPAIRS	80,079,519.74	-	2,435,403,928.19
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,079,519.74	-	2,435,403,928.19
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	28,041,978.44	-	1,605,062,442.72
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	12,019,099.11	-	60,700,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	27,131,147.32	-	203,351,200.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	7,751,756.31	-	45,550,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	5,135,538.56	-	30,550,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	490,190,285.47
2305	OTHER CAPITAL PROJECTS	101,741,801.56	-	670,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	101,741,801.56	-	670,000,000.00
23050101	RESEARCH AND DEVELOPMENT	101,741,801.56	-	670,000,000.00

MDA:	051702100100 - Father Moses Oshio Adasu State University (FMOAU), Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>10,109,948,762.26</u>	<u>5,780,740,542.41</u>	<u>13,224,344,908.36</u>
21	PERSONNEL COST	<u>7,245,294,657.64</u>	<u>3,931,699,457.90</u>	<u>8,905,682,626.36</u>
2101	SALARY	<u>6,384,892,257.64</u>	<u>3,653,164,002.10</u>	<u>7,895,280,226.36</u>
210101	SALARIES AND WAGES	<u>6,384,892,257.64</u>	<u>3,653,164,002.10</u>	<u>7,895,280,226.36</u>
21010101	SALARY	6,359,892,257.64	3,639,839,402.10	7,870,280,226.36
21010102	OVER TIME PAYMENTS	25,000,000.00	13,324,600.00	25,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>616,502,400.00</u>	<u>219,518,583.43</u>	<u>766,502,400.00</u>
210201	ALLOWANCES	<u>65,000,000.00</u>	<u>24,030,000.00</u>	<u>65,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	65,000,000.00	24,030,000.00	65,000,000.00
210202	SOCIAL CONTRIBUTIONS	<u>551,502,400.00</u>	<u>195,488,583.43</u>	<u>701,502,400.00</u>
21020201	NHIS CONTRIBUTION	150,000,000.00	-	150,000,000.00
21020202	CONTRIBUTORY PENSION	331,502,400.00	195,488,583.43	331,502,400.00
21020203	GROUP LIFE INSURANCE	70,000,000.00	-	70,000,000.00
21020205	HOUSING FUND CONTRIBUTION	-	-	150,000,000.00
2103	SOCIAL BENEFITS	<u>243,900,000.00</u>	<u>59,016,872.37</u>	<u>243,900,000.00</u>
210301	SOCIAL BENEFITS	<u>243,900,000.00</u>	<u>59,016,872.37</u>	<u>243,900,000.00</u>
21030101	GRATUITY	50,000,000.00	-	50,000,000.00
21030102	PENSION	168,000,000.00	59,016,872.37	168,000,000.00
21030103	DEATH BENEFITS	25,900,000.00	-	25,900,000.00
22	OTHER RECURRENT COSTS	<u>2,556,215,532.78</u>	<u>1,678,205,233.86</u>	<u>3,557,662,282.00</u>
2202	OVERHEAD COST	<u>2,556,215,532.78</u>	<u>1,678,205,233.86</u>	<u>3,557,662,282.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>182,644,524.54</u>	<u>122,817,390.00</u>	<u>217,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	29,069,086.16	11,252,850.00	30,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	58,448,476.94	43,690,000.00	60,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,126,961.45	14,874,540.00	72,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	80,000,000.00	53,000,000.00	55,000,000.00
220202	UTILITIES - GENERAL	<u>226,698,792.55</u>	<u>116,691,968.80</u>	<u>213,500,000.00</u>
22020201	ELECTRICITY CHARGES	146,622,974.10	81,811,487.05	130,000,000.00
22020202	TELEPHONE CHARGES	14,534,543.08	5,979,000.00	14,500,000.00

22020203	INTERNET ACCESS CHARGES	33,913,933.86	15,145,881.75	36,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	9,689,695.39	880,700.00	8,000,000.00
22020205	WATER RATES	12,344,847.69	5,574,900.00	15,000,000.00
22020206	SEWERAGE CHARGES	1,937,939.08	1,300,000.00	2,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	7,654,859.36	6,000,000.00	8,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	349,535,561.83	185,752,169.75	343,900,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	103,933,700.00	69,262,450.00	105,000,000.00
22020302	BOOKS	15,609,178.75	800,000.00	15,000,000.00
22020303	NEWSPAPERS	2,906,908.62	2,050,700.00	3,000,000.00
22020304	MAGAZINES & PERIODICALS	968,969.54	216,600.00	900,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	58,344,000.00	34,422,000.00	60,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	92,672,715.40	45,207,363.50	90,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	44,809,984.56	24,338,300.00	45,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	10,367,974.06	7,083,756.25	10,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	13,953,161.36	910,000.00	10,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,968,969.54	1,461,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	195,829,651.83	145,173,925.50	208,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,448,476.94	27,092,915.00	50,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	9,689,695.39	5,095,790.50	9,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	48,448,476.94	46,977,700.00	60,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	17,908,988.22	4,874,700.00	15,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	18,055,726.06	13,417,020.00	20,000,000.00
22020406	OTHER MAINTENANCE SERVICES	48,743,745.21	45,977,800.00	50,000,000.00
22020413	MINOR ROAD MAINTENANCE	4,534,543.08	1,738,000.00	4,500,000.00
220205	TRAINING - GENERAL	57,647,395.39	25,669,650.00	1,091,082,282.00
22020501	LOCAL TRAINING	47,957,700.00	23,978,850.00	1,081,082,282.00
22020502	INTERNATIONAL TRAINING	9,689,695.39	1,690,800.00	10,000,000.00
220206	OTHER SERVICES - GENERAL	169,542,611.09	136,042,905.21	151,000,000.00
22020601	SECURITY SERVICES	93,361,991.60	66,665,745.00	70,000,000.00
22020602	OFFICE RENT	968,969.54	-	1,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	75,211,649.96	69,377,160.21	80,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	87,304,155.44	36,540,000.00	93,000,000.00
22020701	FINANCIAL CONSULTING	14,534,543.08	-	15,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,391,393.39	-	5,000,000.00

22020703	LEGAL SERVICES	66,616,655.79	36,540,000.00	70,000,000.00
22020704	ENGINEERING SERVICES	1,453,454.31	-	1,500,000.00
22020705	ARCHITECTURAL SERVICES	1,308,108.88	-	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	271,188,082.77	207,142,244.61	270,300,000.00
22020801	MOTOR VEHICLE FUEL COST	63,293,324.63	35,075,638.00	60,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,813,817.23	3,646,446.61	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	201,741,801.57	168,420,160.00	205,000,000.00
22020806	COOKING GAS/FUEL COST	339,139.34	-	300,000.00
220209	FINANCIAL CHARGES - GENERAL	44,433,697.00	12,374,324.41	45,380,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	363,363.58	229,724.41	380,000.00
22020902	INSURANCE PREMIUM	44,070,333.42	12,144,600.00	45,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	971,391,060.35	690,000,655.58	924,000,000.00
22021001	REFRESHMENT & MEALS	39,023,000.00	25,466,100.00	40,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	198,636,041.94	162,817,471.17	190,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	14,939,732.23	14,507,502.21	20,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	19,379,390.77	3,462,300.00	15,000,000.00
22021006	POSTAGES & COURIER SERVICES	17,722,498.40	2,434,878.30	15,000,000.00
22021007	WELFARE PACKAGES	364,372,544.00	281,497,448.25	300,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	15,019,027.85	2,440,000.00	10,000,000.00
22021009	SPORTING ACTIVITIES	15,044,734.61	2,600,900.00	10,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	259,487,287.30	178,894,055.65	240,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	15,404,392.45	7,000,000.00	24,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	12,362,410.79	8,880,000.00	60,000,000.00
23	CAPITAL EXPENDITURE	308,438,571.84	170,835,850.65	761,000,000.00
2301	FIXED ASSETS PURCHASED	221,143,449.65	117,834,575.54	681,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	221,143,449.65	117,834,575.54	681,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	450,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,415,836.64	9,758,000.00	35,000,000.00
23010113	PURCHASE OF COMPUTERS	38,758,781.55	12,743,000.00	38,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	20,789,382.40	5,197,345.60	15,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	14,534,543.08	172,000.00	15,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	16,049,526.95	12,845,324.40	16,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	32,807,350.18	32,686,000.00	50,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	9,689,695.39	7,543,212.00	10,000,000.00

23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	14,534,543.08	12,453,433.00	15,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	11,627,634.46	6,865,432.66	10,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	24,465,283.58	16,222,876.39	22,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,470,872.32	1,347,951.49	5,000,000.00
2302	CONSTRUCTION / PROVISION	73,968,035.55	46,659,772.11	66,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	73,968,035.55	46,659,772.11	66,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	27,698,000.00	15,081,820.00	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	40,961,938.18	29,049,052.11	40,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,308,097.37	2,528,900.00	6,000,000.00
2303	REHABILITATION / REPAIRS	9,413,152.78	4,451,461.00	10,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,413,152.78	4,451,461.00	10,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,721,124.24	2,335,671.00	5,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,692,028.54	2,115,790.00	5,000,000.00
2305	OTHER CAPITAL PROJECTS	3,913,933.86	1,890,042.00	4,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	3,913,933.86	1,890,042.00	4,000,000.00
23050101	RESEARCH AND DEVELOPMENT	3,913,933.86	1,890,042.00	4,000,000.00

MDA:	051703100200 - Benue State University College of Health Sciences			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,251,107,997.95</u>	<u>1,255,432,183.06</u>	<u>4,775,153,376.94</u>
21	PERSONNEL COST	<u>1,817,985,365.75</u>	<u>1,051,489,221.49</u>	<u>2,995,985,365.75</u>
2101	SALARY	<u>1,611,650,485.44</u>	<u>972,860,196.40</u>	<u>2,331,650,485.44</u>
210101	SALARIES AND WAGES	<u>1,611,650,485.44</u>	<u>972,860,196.40</u>	<u>2,331,650,485.44</u>
21010101	SALARY	1,611,650,485.44	972,860,196.40	2,331,650,485.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>206,334,880.31</u>	<u>78,629,025.09</u>	<u>324,334,880.31</u>
210201	ALLOWANCES	<u>22,000,000.00</u>	<u>10,060,000.00</u>	<u>30,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	22,000,000.00	10,060,000.00	30,000,000.00
210202	SOCIAL CONTRIBUTIONS	<u>184,334,880.31</u>	<u>68,569,025.09</u>	<u>294,334,880.31</u>
21020201	NHIS CONTRIBUTION	77,239,922.51	-	87,239,922.51
21020202	CONTRIBUTORY PENSION	107,094,957.80	68,569,025.09	107,094,957.80
21020203	GROUP LIFE INSURANCE	-	-	100,000,000.00
2103	SOCIAL BENEFITS	-	-	<u>340,000,000.00</u>
210301	SOCIAL BENEFITS	-	-	<u>340,000,000.00</u>
21030101	GRATUITY	-	-	200,000,000.00
21030102	PENSION	-	-	70,000,000.00
21030103	DEATH BENEFITS	-	-	70,000,000.00
22	OTHER RECURRENT COSTS	<u>379,112,450.88</u>	<u>179,369,148.02</u>	<u>804,807,011.19</u>
2202	OVERHEAD COST	<u>379,015,553.93</u>	<u>179,369,148.02</u>	<u>804,307,011.19</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>24,708,723.23</u>	<u>12,552,189.00</u>	<u>34,746,390.77</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,329,332.46	3,683,500.00	7,867,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	8,868,689.00	19,379,390.77
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	-	-	5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	2,500,000.00
220202	UTILITIES - GENERAL	<u>29,750,126.87</u>	<u>12,046,935.87</u>	<u>45,860,126.87</u>
22020201	ELECTRICITY CHARGES	19,069,086.16	9,290,935.87	29,069,086.16
22020202	TELEPHONE CHARGES	1,739,017.38	40,000.00	1,739,017.38
22020203	INTERNET ACCESS CHARGES	-	-	2,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,453,454.31	369,500.00	2,553,454.31

22020205	WATER RATES	775,175.63	180,500.00	775,175.63
22020206	SEWERAGE CHARGES	3,322,000.00	2,166,000.00	5,832,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,391,393.39	-	3,391,393.39
220203	MATERIALS & SUPPLIES - GENERAL	35,212,562.98	20,840,150.00	66,253,820.65
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,298,808.11	9,116,500.00	21,233,000.00
22020302	BOOKS	726,727.15	-	3,500,000.00
22020303	NEWSPAPERS	482,062.35	97,400.00	600,000.00
22020304	MAGAZINES & PERIODICALS	77,517.56	49,700.00	100,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	7,127,747.81	6,363,000.00	18,127,747.81
22020306	PRINTING OF SECURITY DOCUMENTS	387,587.82	180,500.00	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	3,114,800.00	1,557,400.00	3,914,800.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	242,142.39	-	-
22020309	UNIFORMS & OTHER CLOTHING	96,896.95	-	120,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	7,658,272.84	3,475,650.00	8,658,272.84
220204	MAINTENANCE SERVICES - GENERAL	32,381,852.32	16,673,550.00	61,068,307.68
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,439,400.00	4,483,200.00	10,966,400.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	2,518,800.00	7,037,600.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	9,826,707.68	2,602,750.00	10,826,707.68
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,381,000.00	4,752,300.00	10,504,600.00
22020406	OTHER MAINTENANCE SERVICES	2,910,000.00	1,875,000.00	4,750,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	96,896.95	-	15,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	500,000.00	250,000.00	1,500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	383,000.00	191,500.00	483,000.00
220205	TRAINING - GENERAL	10,423,107.75	315,000.00	295,464,342.01
22020501	LOCAL TRAINING	10,423,107.75	315,000.00	265,464,342.01
22020502	INTERNATIONAL TRAINING	-	-	30,000,000.00
220206	OTHER SERVICES - GENERAL	45,445,449.65	32,458,694.50	50,388,748.31
22020601	SECURITY SERVICES	1,453,454.31	523,400.00	2,453,454.31
22020605	CLEANING & FUMIGATION SERVICES	43,991,995.34	31,935,294.50	47,935,294.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,210,907.26	3,015,000.00	18,958,975.18
22020701	FINANCIAL CONSULTING	12,505,520.87	2,295,000.00	13,505,520.87
22020702	INFORMATION TECHNOLOGY CONSULTING	1,453,454.31	-	1,453,454.31
22020704	ENGINEERING SERVICES	125,966.04	720,000.00	2,500,000.00
22020705	ARCHITECTURAL SERVICES	125,966.04	-	1,500,000.00

220208	FUEL & LUBRICANTS - GENERAL	66,281,044.20	37,347,754.55	84,320,464.58
22020801	MOTOR VEHICLE FUEL COST	27,416,683.03	15,096,237.50	35,416,683.03
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	75,579.62	-	100,000.00
22020803	PLANT / GENERATOR FUEL COST	38,758,781.55	22,236,517.05	48,758,781.55
22020806	COOKING GAS/FUEL COST	30,000.00	15,000.00	45,000.00
220209	FINANCIAL CHARGES - GENERAL	21,010,797.49	3,806,884.10	27,422,423.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,422,423.85	958,884.10	2,422,423.85
22020902	INSURANCE PREMIUM	18,588,373.64	2,848,000.00	25,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	99,590,982.18	40,312,990.00	119,823,411.29
22021001	REFRESHMENT & MEALS	12,952,508.81	5,753,110.00	16,081,764.57
22021002	HONORARIUM & SITTING ALLOWANCE	44,065,052.54	25,893,680.00	50,065,052.54
22021003	PUBLICITY & ADVERTISEMENTS	7,427,926.69	2,971,600.00	7,427,926.69
22021004	MEDICAL EXPENSES-LOCAL	726,727.15	-	726,727.15
22021006	POSTAGES & COURIER SERVICES	24,224.24	13,100.00	200,000.00
22021007	WELFARE PACKAGES	21,801,814.62	3,000,000.00	22,801,814.62
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,685,014.59	400,000.00	6,000,000.00
22021009	SPORTING ACTIVITIES	1,283,884.64	-	1,283,884.64
22021010	DIRECT TEACHING & LABORATORY COST	8,236,241.08	2,231,500.00	10,236,241.08
22021021	SPECIAL DAYS/CELEBRATIONS	387,587.82	50,000.00	5,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	96,896.95	-	500,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,896.95	-	500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	96,896.95	-	500,000.00
23	CAPITAL EXPENDITURE	1,054,010,181.32	24,573,813.55	974,361,000.00
2301	FIXED ASSETS PURCHASED	434,063,470.44	21,356,673.55	728,361,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	434,063,470.44	21,356,673.55	728,361,000.00
23010105	PURCHASE OF MOTOR VEHICLES	298,442,617.93	-	320,060,000.00
23010108	PURCHASE OF BUSES	-	-	50,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	53,680,912.44	16,879,773.55	55,010,000.00
23010113	PURCHASE OF COMPUTERS	9,253,659.09	3,186,900.00	15,025,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	7,538,583.01	1,290,000.00	10,840,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,626,829.55	-	6,410,000.00
23010118	PURCHASE OF SCANNERS	5,038,641.60	-	5,801,000.00
23010119	PURCHASE OF POWER GENERATING SET	13,081,088.77	-	200,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	26,162,177.55	-	40,005,000.00

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	14,785,506.19	-	20,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	1,453,454.31	-	5,210,000.00
2302	CONSTRUCTION / PROVISION	398,246,480.42	566,940.00	150,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	398,246,480.42	566,940.00	150,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	271,311,470.84	134,940.00	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	116,276,344.65	432,000.00	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,658,664.93	-	150,000,000.00
2303	REHABILITATION / REPAIRS	216,370,898.00	2,650,200.00	90,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	216,370,898.00	2,650,200.00	90,000,000.00
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	212,688,813.75	1,394,200.00	50,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,682,084.25	1,256,000.00	5,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	-	35,000,000.00
2305	OTHER CAPITAL PROJECTS	5,329,332.46	-	6,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,329,332.46	-	6,000,000.00
23050101	RESEARCH AND DEVELOPMENT	5,329,332.46	-	6,000,000.00

MDA:	051704100100 - Benue State University of Agriculture, Science and Technology(BUAST),Ihugh			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>11,641,942,596.60</u>	-	<u>25,712,431,332.00</u>
21	PERSONNEL COST	<u>127,592,596.60</u>	-	<u>3,548,887,499.00</u>
2101	SALARY	<u>102,592,596.60</u>	-	<u>2,147,333,333.00</u>
210101	SALARIES AND WAGES	<u>102,592,596.60</u>	-	<u>2,147,333,333.00</u>
21010101	SALARY	102,592,596.60	-	2,100,000,000.00
21010102	OVER TIME PAYMENTS	-	-	47,333,333.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>25,000,000.00</u>	-	<u>1,401,554,166.00</u>
210201	ALLOWANCES	<u>25,000,000.00</u>	-	<u>478,500,000.00</u>
21020101	NON REGULAR ALLOWANCES	25,000,000.00	-	478,500,000.00
210202	SOCIAL CONTRIBUTIONS	-	-	<u>923,054,166.00</u>
21020201	NHIS CONTRIBUTION	-	-	199,108,333.00
21020202	CONTRIBUTORY PENSION	-	-	198,945,833.00
21020203	GROUP LIFE INSURANCE	-	-	300,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	-	-	25,000,000.00
21020205	HOUSING FUND CONTRIBUTION	-	-	200,000,000.00
22	OTHER RECURRENT COSTS	<u>2,933,300,000.00</u>	-	<u>4,029,933,333.00</u>
2202	OVERHEAD COST	<u>2,933,300,000.00</u>	-	<u>3,914,933,333.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>292,200,000.00</u>	-	<u>533,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,000,000.00	-	110,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	26,500,000.00	-	113,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	55,700,000.00	-	160,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	-	150,000,000.00
220202	UTILITIES - GENERAL	<u>70,000,000.00</u>	-	<u>211,190,000.00</u>
22020201	ELECTRICITY CHARGES	12,500,000.00	-	24,000,000.00
22020202	TELEPHONE CHARGES	1,500,000.00	-	28,000,000.00
22020203	INTERNET ACCESS CHARGES	2,500,000.00	-	100,000,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	7,500,000.00	-	15,000,000.00
22020205	WATER RATES	10,000,000.00	-	6,000,000.00
22020206	SEWERAGE CHARGES	500,000.00	-	3,190,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	35,500,000.00	-	35,000,000.00

220203	MATERIALS & SUPPLIES - GENERAL	102,100,000.00	-	742,780,209.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,500,000.00	-	52,000,000.00
22020302	BOOKS	25,000,000.00	-	75,000,000.00
22020303	NEWSPAPERS	250,000.00	-	912,500.00
22020304	MAGAZINES & PERIODICALS	350,000.00	-	6,750,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	-	59,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	7,500,000.00	-	23,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	5,000,000.00	-	77,000,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	-	-	13,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	-	150,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	44,500,000.00	-	162,117,709.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,000,000.00	-	110,000,000.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	-	-	8,500,000.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	-	-	5,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	17,250,000.00	-	375,999,999.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	-	69,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,650,000.00	-	16,500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	-	46,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	-	53,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,750,000.00	-	17,500,000.00
22020406	OTHER MAINTENANCE SERVICES	1,350,000.00	-	29,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	-	-	23,500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	-	-	81,499,999.00
22020413	MINOR ROAD MAINTENANCE	1,000,000.00	-	40,000,000.00
220205	TRAINING - GENERAL	107,000,000.00	-	103,000,000.00
22020501	LOCAL TRAINING	7,000,000.00	-	53,000,000.00
22020502	INTERNATIONAL TRAINING	100,000,000.00	-	50,000,000.00
220206	OTHER SERVICES - GENERAL	2,008,500,000.00	-	216,700,000.00
22020601	SECURITY SERVICES	5,000,000.00	-	33,600,000.00
22020602	OFFICE RENT	2,000,000,000.00	-	26,400,000.00
22020603	RESIDENTIAL RENT	-	-	65,700,000.00
22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	-	30,000,000.00

22020606	LAND USE CHARGES	-	-	36,000,000.00
22020607	RESCUE SERVICES	-	-	25,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	74,000,000.00	-	330,110,000.00
22020701	FINANCIAL CONSULTING	5,000,000.00	-	23,500,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	7,500,000.00	-	35,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	-	15,000,000.00
22020704	ENGINEERING SERVICES	6,500,000.00	-	50,000,000.00
22020705	ARCHITECTURAL SERVICES	25,000,000.00	-	50,000,000.00
22020706	SURVEYING SERVICES	-	-	10,000,000.00
22020707	AGRICULTURAL CONSULTING	25,000,000.00	-	50,000,000.00
22020708	MEDICAL CONSULTING	-	-	40,000,000.00
22020709	AUDITING OF ACCOUNTS	-	-	40,000,000.00
22020710	OTHER GENERAL SERVICES	-	-	16,610,000.00
220208	FUEL & LUBRICANTS - GENERAL	62,550,000.00	-	192,525,000.00
22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	-	60,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000,000.00	-	110,000,000.00
22020803	PLANT / GENERATOR FUEL COST	4,550,000.00	-	21,400,000.00
22020806	COOKING GAS/FUEL COST	3,500,000.00	-	1,125,000.00
220209	FINANCIAL CHARGES - GENERAL	2,800,000.00	-	180,978,125.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	-	7,200,000.00
22020902	INSURANCE PREMIUM	2,500,000.00	-	173,778,125.00
220210	MISCELLANEOUS EXPENSES GENERAL	196,900,000.00	-	1,028,650,000.00
22021001	REFRESHMENT & MEALS	3,000,000.00	-	50,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	-	100,750,000.00
22021003	PUBLICITY & ADVERTISEMENTS	13,050,000.00	-	16,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	-	36,000,000.00
22021006	POSTAGES & COURIER SERVICES	350,000.00	-	5,000,000.00
22021007	WELFARE PACKAGES	12,000,000.00	-	80,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,500,000.00	-	17,500,000.00
22021009	SPORTING ACTIVITIES	10,000,000.00	-	19,900,000.00
22021010	DIRECT TEACHING & LABORATORY COST	70,000,000.00	-	75,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	-	42,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	50,000,000.00	-	75,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	26,500,000.00	-	146,500,000.00

22021037	MARGIN FOR INCREASE IN COSTS	-	-	130,000,000.00
22021041	CONTINGENCY	-	-	210,000,000.00
22021042	RECURRENT ADJUSTMENT	-	-	25,000,000.00
2203	LOANS AND ADVANCES	-	-	100,000,000.00
220301	STAFF LOANS & ADVANCES	-	-	100,000,000.00
22030106	MOTOR VEHICLE ADVANCE	-	-	100,000,000.00
2209	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
220901	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
22090101	LOSS ON FOREIGN EXCHANGE	-	-	15,000,000.00
23	CAPITAL EXPENDITURE	8,581,050,000.00	-	18,133,610,500.00
2301	FIXED ASSETS PURCHASED	1,196,050,000.00	-	4,286,050,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,196,050,000.00	-	4,286,050,000.00
23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000.00	-	500,000,000.00
23010107	PURCHASE OF TRUCKS	-	-	1,350,000,000.00
23010108	PURCHASE OF BUSES	-	-	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	107,000,000.00	-	1,107,000,000.00
23010113	PURCHASE OF COMPUTERS	50,000,000.00	-	50,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	6,750,000.00	-	6,750,000.00
23010119	PURCHASE OF POWER GENERATING SET	14,350,000.00	-	114,350,000.00
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	-	-	490,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	12,450,000.00	-	12,450,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	5,500,000.00	-	5,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	500,000,000.00
2302	CONSTRUCTION / PROVISION	6,385,000,000.00	-	11,587,560,500.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,385,000,000.00	-	11,587,560,500.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	-	-	250,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,450,000,000.00	-	2,450,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	1,000,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	-	-	580,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,000,000,000.00	-	500,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	-	-	500,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,000,000,000.00	-	1,500,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	-	-	150,000,000.00

23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,935,000,000.00	-	4,147,560,500.00
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	-	-	510,000,000.00
2303	REHABILITATION / REPAIRS	-	-	25,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	-	-	25,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	-	-	25,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	-	-	135,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	135,000,000.00
23040101	TREE PLANTING	-	-	135,000,000.00
2305	OTHER CAPITAL PROJECTS	1,000,000,000.00	-	2,100,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,000,000,000.00	-	2,100,000,000.00
23050101	RESEARCH AND DEVELOPMENT	1,000,000,000.00	-	1,500,000,000.00
23050103	MONITORING AND EVALUATION	-	-	600,000,000.00

MDA:	051705400100 - Benue State Teaching Service Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>9,018,686,607.65</u>	<u>6,555,628,682.74</u>	<u>9,873,859,325.26</u>
21	PERSONNEL COST	<u>8,816,681,665.06</u>	<u>6,545,546,752.74</u>	<u>8,989,844,175.62</u>
2101	SALARY	<u>8,816,681,665.06</u>	<u>6,545,546,752.74</u>	<u>8,989,844,175.62</u>
210101	SALARIES AND WAGES	<u>8,816,681,665.06</u>	<u>6,545,546,752.74</u>	<u>8,989,844,175.62</u>
21010101	SALARY	8,816,681,665.06	6,545,546,752.74	8,989,844,175.62
22	OTHER RECURRENT COSTS	<u>109,503,770.82</u>	<u>10,081,930.00</u>	<u>55,830,695.79</u>
2202	OVERHEAD COST	<u>109,503,770.82</u>	<u>10,081,930.00</u>	<u>55,830,695.79</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,757,626.98</u>	<u>653,000.00</u>	<u>2,332,424.10</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,339,626.98	424,000.00	1,702,875.80
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	418,000.00	229,000.00	629,548.30
220202	UTILITIES - GENERAL	<u>1,202,304.09</u>	<u>687,100.00</u>	<u>1,507,243.91</u>
22020201	ELECTRICITY CHARGES	182,000.00	122,000.00	579,070.86
22020203	INTERNET ACCESS CHARGES	496,435.56	347,100.00	559,072.49
22020205	WATER RATES	320,384.93	118,000.00	214,354.27
22020206	SEWERAGE CHARGES	203,483.60	100,000.00	154,746.29
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,121,378.73</u>	<u>2,076,400.00</u>	<u>3,294,646.09</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,222,358.88	1,545,700.00	2,050,847.82
22020302	BOOKS	71,198.91	5,000.00	36,304.32
22020303	NEWSPAPERS	9,284.96	-	4,734.37
22020304	MAGAZINES & PERIODICALS	10,384.45	-	5,295.03
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,038,000.00	525,700.00	804,764.30
22020306	PRINTING OF SECURITY DOCUMENTS	429,316.49	-	218,908.47
22020308	FIELD & CAMPING MATERIALS SUPPLIES	340,835.04	-	173,791.78
220204	MAINTENANCE SERVICES - GENERAL	<u>45,131,548.86</u>	<u>487,600.00</u>	<u>21,480,327.25</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,508,444.12	219,500.00	1,788,955.66
22020402	MAINTENANCE OF OFFICE FURNITURE	1,803,203.86	16,100.00	919,453.65
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,928,351.22	200,000.00	17,807,416.79
22020405	MAINTENANCE OF PLANTS/GENERATORS	475,439.44	26,000.00	344,406.55
22020406	OTHER MAINTENANCE SERVICES	1,416,110.22	26,000.00	620,094.60
220205	TRAINING - GENERAL	<u>4,917,520.41</u>	<u>140,000.00</u>	<u>2,507,443.66</u>

22020501	LOCAL TRAINING	4,917,520.41	140,000.00	2,507,443.66
220206	OTHER SERVICES - GENERAL	835,930.99	126,600.00	630,201.21
22020601	SECURITY SERVICES	429,316.49	10,000.00	208,710.48
22020605	CLEANING & FUMIGATION SERVICES	406,614.50	116,600.00	421,490.73
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,603,971.99	-	9,529,842.09
22020701	FINANCIAL CONSULTING	23,197,004.78	-	8,506,489.51
22020702	INFORMATION TECHNOLOGY CONSULTING	406,967.21	-	1,023,352.58
220208	FUEL & LUBRICANTS - GENERAL	4,245,753.21	425,500.00	2,164,909.54
22020801	MOTOR VEHICLE FUEL COST	3,120,081.91	70,000.00	1,590,929.76
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	429,553.89	10,000.00	219,029.52
22020803	PLANT / GENERATOR FUEL COST	696,117.41	345,500.00	354,950.26
220209	FINANCIAL CHARGES - GENERAL	44,357.86	-	22,618.07
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,357.86	-	22,618.07
220210	MISCELLANEOUS EXPENSES GENERAL	19,643,377.70	5,485,730.00	12,361,039.87
22021001	REFRESHMENT & MEALS	3,235,728.43	2,853,000.00	2,159,797.93
22021002	HONORARIUM & SITTING ALLOWANCE	1,479,800.00	939,900.00	1,947,567.52
22021003	PUBLICITY & ADVERTISEMENTS	363,828.68	337,000.00	491,456.24
22021004	MEDICAL EXPENSES-LOCAL	305,659.50	257,330.00	461,795.77
22021006	POSTAGES & COURIER SERVICES	221,325.72	32,500.00	142,938.08
22021007	WELFARE PACKAGES	496,693.79	20,000.00	253,264.16
22021009	SPORTING ACTIVITIES	13,540,341.58	1,046,000.00	6,904,220.17
23	CAPITAL EXPENDITURE	92,501,171.77	-	828,184,453.85
2301	FIXED ASSETS PURCHASED	10,023,989.88	-	379,470,400.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,023,989.88	-	379,470,400.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	85,000,000.00
23010106	PURCHASE OF VANS	-	-	195,100,000.00
23010108	PURCHASE OF BUSES	-	-	75,100,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,023,989.88	-	10,032,900.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	-	-	867,500.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	2,070,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-	-	9,800,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	1,500,000.00
2302	CONSTRUCTION / PROVISION	13,856,264.40	-	166,357,096.33

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	13,856,264.40	-	166,357,096.33
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	13,856,264.40	-	14,156,264.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	-	-	130,108,311.46
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	-	-	22,092,520.87
2303	REHABILITATION / REPAIRS	68,620,917.49	-	153,836,957.52
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	68,620,917.49	-	153,836,957.52
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	68,620,917.49	-	153,836,957.52
2304	PRESERVATION OF THE ENVIRONMENT	-	-	128,520,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	128,520,000.00
23040102	EROSION & FLOOD CONTROL	-	-	128,520,000.00

MDA:	051705500100 - Benue State Science and Technical Education Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>962,942,492.77</u>	<u>594,720,687.73</u>	<u>1,425,643,812.79</u>
21	PERSONNEL COST	<u>790,228,032.86</u>	<u>593,785,593.33</u>	<u>1,256,929,271.43</u>
2101	SALARY	<u>790,228,032.86</u>	<u>593,785,593.33</u>	<u>1,256,929,271.43</u>
210101	SALARIES AND WAGES	<u>790,228,032.86</u>	<u>593,785,593.33</u>	<u>1,256,929,271.43</u>
21010101	SALARY	790,228,032.86	593,785,593.33	1,256,929,271.43
22	OTHER RECURRENT COSTS	<u>42,872,541.72</u>	<u>935,094.40</u>	<u>38,872,623.17</u>
2202	OVERHEAD COST	<u>42,872,541.72</u>	<u>935,094.40</u>	<u>38,872,623.17</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>4,360,362.93</u>	<u>335,000.00</u>	<u>4,360,423.85</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,422,423.85	190,000.00	2,422,423.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,937,939.08	145,000.00	1,938,000.00
220202	UTILITIES - GENERAL	<u>905,986.51</u>	-	<u>905,986.51</u>
22020201	ELECTRICITY CHARGES	484,484.77	-	484,484.77
22020202	TELEPHONE CHARGES	33,913.93	-	33,913.93
22020203	INTERNET ACCESS CHARGES	193,793.91	-	193,793.91
22020204	SATELLITE BROADCASTING ACCESS CHARGES	96,896.95	-	96,896.95
22020205	WATER RATES	96,896.95	-	96,896.95
220203	MATERIALS & SUPPLIES - GENERAL	<u>12,379,070.34</u>	<u>120,000.00</u>	<u>8,379,074.95</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	726,727.15	120,000.00	726,727.15
22020302	BOOKS	9,689,695.39	-	5,689,700.00
22020303	NEWSPAPERS	10,174.18	-	10,174.18
22020304	MAGAZINES & PERIODICALS	14,534.54	-	14,534.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,937,939.08	-	1,937,939.08
220204	MAINTENANCE SERVICES - GENERAL	<u>2,519,320.80</u>	<u>180,000.00</u>	<u>2,519,320.80</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	823,624.11	110,000.00	823,624.11
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	-	242,242.38
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	775,175.63	50,000.00	775,175.63
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	339,139.34	-	339,139.34
22020405	MAINTENANCE OF PLANTS/GENERATORS	339,139.34	20,000.00	339,139.34
220205	TRAINING - GENERAL	<u>3,875,878.15</u>	<u>100,000.00</u>	<u>3,875,880.00</u>

22020501	LOCAL TRAINING	3,875,878.15	100,000.00	3,875,880.00
220206	OTHER SERVICES - GENERAL	823,624.11	80,000.00	823,624.11
22020601	SECURITY SERVICES	484,484.77	80,000.00	484,484.77
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	-	339,139.34
220208	FUEL & LUBRICANTS - GENERAL	1,550,351.26	65,000.00	1,550,351.26
22020801	MOTOR VEHICLE FUEL COST	823,624.11	50,000.00	823,624.11
22020803	PLANT / GENERATOR FUEL COST	726,727.15	15,000.00	726,727.15
220209	FINANCIAL CHARGES - GENERAL	24,224.24	94.40	24,224.24
22020901	BANK CHARGES (OTHER THAN INTEREST)	24,224.24	94.40	24,224.24
220210	MISCELLANEOUS EXPENSES GENERAL	16,433,723.38	55,000.00	16,433,737.45
22021001	REFRESHMENT & MEALS	484,484.77	20,000.00	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	968,969.54	5,000.00	968,969.54
22021003	PUBLICITY & ADVERTISEMENTS	726,727.15	30,000.00	726,727.15
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	-	339,139.34
22021006	POSTAGES & COURIER SERVICES	9,689.70	-	9,689.70
22021007	WELFARE PACKAGES	4,844,847.69	-	4,844,850.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	96,896.95	-	96,896.95
22021009	SPORTING ACTIVITIES	3,391,393.39	-	3,391,400.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	726,727.15	-	726,730.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	-	4,844,850.00
23	CAPITAL EXPENDITURE	<u>129,841,918.19</u>	-	<u>129,841,918.19</u>
2301	FIXED ASSETS PURCHASED	<u>129,841,918.19</u>	-	<u>129,841,918.19</u>
230101	PURCHASE OF FIXED ASSETS - GENERAL	<u>129,841,918.19</u>	-	<u>129,841,918.19</u>
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	129,841,918.19	-	129,841,918.19

MDA:	051705600100 - Benue State Scholarship Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>76,005,466.36</u>	<u>11,620,035.79</u>	<u>72,646,854.56</u>
21	PERSONNEL COST	<u>20,299,464.41</u>	<u>11,520,035.79</u>	<u>18,222,859.20</u>
2101	SALARY	<u>20,299,464.41</u>	<u>11,520,035.79</u>	<u>18,222,859.20</u>
210101	SALARIES AND WAGES	<u>20,299,464.41</u>	<u>11,520,035.79</u>	<u>18,222,859.20</u>
21010101	SALARY	20,299,464.41	11,520,035.79	18,222,859.20
22	OTHER RECURRENT COSTS	<u>53,283,578.10</u>	<u>100,000.00</u>	<u>53,283,578.10</u>
2202	OVERHEAD COST	<u>19,289,286.30</u>	<u>100,000.00</u>	<u>19,289,286.30</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>1,356,557.35</u>	-	<u>1,356,557.35</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	678,278.68	-	678,278.68
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	678,278.68	-	678,278.68
220202	UTILITIES - GENERAL	<u>819,021.50</u>	-	<u>819,021.50</u>
22020201	ELECTRICITY CHARGES	417,819.67	-	417,819.67
22020203	INTERNET ACCESS CHARGES	261,137.29	-	261,137.29
22020205	WATER RATES	104,454.92	-	104,454.92
22020206	SEWERAGE CHARGES	35,609.63	-	35,609.63
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,508,817.17</u>	-	<u>2,508,817.17</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	296,272.13	-	296,272.13
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,184,057.34	-	2,184,057.34
22020309	UNIFORMS & OTHER CLOTHING	28,487.70	-	28,487.70
220204	MAINTENANCE SERVICES - GENERAL	<u>5,869,823.67</u>	-	<u>5,869,823.67</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,356,557.35	-	1,356,557.35
22020402	MAINTENANCE OF OFFICE FURNITURE	678,278.68	-	678,278.68
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,356,557.35	-	1,356,557.35
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,373,975.37	-	2,373,975.37
22020405	MAINTENANCE OF PLANTS/GENERATORS	104,454.92	-	104,454.92
220205	TRAINING - GENERAL	<u>1,566,823.74</u>	<u>100,000.00</u>	<u>1,566,823.74</u>
22020501	LOCAL TRAINING	1,566,823.74	100,000.00	1,566,823.74
220206	OTHER SERVICES - GENERAL	<u>522,274.58</u>	-	<u>522,274.58</u>
22020601	SECURITY SERVICES	417,819.67	-	417,819.67
22020605	CLEANING & FUMIGATION SERVICES	104,454.92	-	104,454.92

220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,757,663.87	-	3,757,663.87
22020702	INFORMATION TECHNOLOGY CONSULTING	3,757,663.87	-	3,757,663.87
220208	FUEL & LUBRICANTS - GENERAL	1,333,495.88	-	1,333,495.88
22020801	MOTOR VEHICLE FUEL COST	1,017,418.02	-	1,017,418.02
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	146,508.19	-	146,508.19
22020803	PLANT / GENERATOR FUEL COST	169,569.67	-	169,569.67
220209	FINANCIAL CHARGES - GENERAL	78,002.05	-	78,002.05
22020901	BANK CHARGES (OTHER THAN INTEREST)	78,002.05	-	78,002.05
220210	MISCELLANEOUS EXPENSES GENERAL	1,476,806.47	-	1,476,806.47
22021001	REFRESHMENT & MEALS	484,484.77	-	484,484.77
22021002	HONORARIUM & SITTING ALLOWANCE	306,242.82	-	306,242.82
22021003	PUBLICITY & ADVERTISEMENTS	261,137.29	-	261,137.29
22021004	MEDICAL EXPENSES-LOCAL	94,009.42	-	94,009.42
22021006	POSTAGES & COURIER SERVICES	69,794.88	-	69,794.88
22021007	WELFARE PACKAGES	261,137.29	-	261,137.29
2204	GRANTS AND CONTRIBUTIONS GENERAL	33,994,291.80	-	33,994,291.80
220401	LOCAL GRANTS AND CONTRIBUTIONS	33,994,291.80	-	33,994,291.80
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	33,994,291.80	-	33,994,291.80
23	CAPITAL EXPENDITURE	2,422,423.85	-	1,140,417.26
2301	FIXED ASSETS PURCHASED	2,422,423.85	-	1,140,417.26
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,422,423.85	-	1,140,417.26
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,422,423.85	-	1,140,417.26

MDA:	052100100100 - Ministry of Health and Human Services			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>19,776,766,426.90</u>	<u>4,757,165,319.24</u>	<u>16,391,829,692.57</u>
21	PERSONNEL COST	<u>869,250,084.79</u>	<u>618,556,953.79</u>	<u>1,085,000,000.00</u>
2101	SALARY	<u>859,250,084.79</u>	<u>618,256,953.79</u>	<u>1,080,000,000.00</u>
210101	SALARIES AND WAGES	<u>859,250,084.79</u>	<u>618,256,953.79</u>	<u>1,080,000,000.00</u>
21010101	SALARY	859,250,084.79	618,256,953.79	1,080,000,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>10,000,000.00</u>	<u>300,000.00</u>	<u>5,000,000.00</u>
210201	ALLOWANCES	<u>10,000,000.00</u>	<u>300,000.00</u>	<u>5,000,000.00</u>
21020101	NON REGULAR ALLOWANCES	10,000,000.00	300,000.00	5,000,000.00
22	OTHER RECURRENT COSTS	<u>693,678,059.12</u>	<u>126,749,065.45</u>	<u>429,678,059.12</u>
2202	OVERHEAD COST	<u>596,781,105.25</u>	<u>126,749,065.45</u>	<u>402,781,105.25</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>77,517,563.09</u>	<u>4,005,000.00</u>	<u>27,517,563.09</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	58,138,172.32	3,098,000.00	18,138,172.32
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	19,379,390.77	907,000.00	9,379,390.77
220202	UTILITIES - GENERAL	<u>15,050,058.32</u>	<u>2,165,000.00</u>	<u>15,050,058.32</u>
22020201	ELECTRICITY CHARGES	9,689,695.39	1,080,000.00	9,689,695.39
22020203	INTERNET ACCESS CHARGES	2,937,939.08	1,085,000.00	2,937,939.08
22020206	SEWERAGE CHARGES	484,484.77	-	484,484.77
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,937,939.08	-	1,937,939.08
220203	MATERIALS & SUPPLIES - GENERAL	<u>60,229,297.60</u>	<u>33,646,816.25</u>	<u>66,229,297.60</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	19,379,390.77	7,792,611.25	19,379,390.77
22020302	BOOKS	1,968,969.54	609,900.00	1,968,969.54
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,292,322.50	4,393,750.00	14,292,322.50
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	22,649,706.74	20,834,555.00	28,649,706.74
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,938,908.05	16,000.00	1,938,908.05
220204	MAINTENANCE SERVICES - GENERAL	<u>112,014,050.47</u>	<u>9,110,550.00</u>	<u>42,014,050.47</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	38,758,781.55	5,129,480.00	18,758,781.55
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	11,627,634.46	1,725,170.00	11,627,634.46
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,813,817.23	1,026,900.00	5,813,817.23
22020406	OTHER MAINTENANCE SERVICES	55,813,817.23	1,229,000.00	5,813,817.23
220205	TRAINING - GENERAL	<u>3,875,878.15</u>	<u>190,000.00</u>	<u>3,875,878.15</u>

22020501	LOCAL TRAINING	3,875,878.15	190,000.00	3,875,878.15
220206	OTHER SERVICES - GENERAL	35,658,079.02	96,000.00	35,658,079.02
22020601	SECURITY SERVICES	16,278,688.25	5,000.00	16,278,688.25
22020605	CLEANING & FUMIGATION SERVICES	19,379,390.77	91,000.00	19,379,390.77
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	111,045,080.95	50,428,691.46	111,045,080.95
22020701	FINANCIAL CONSULTING	2,906,908.62	-	2,906,908.62
22020705	ARCHITECTURAL SERVICES	9,689,695.39	-	9,689,695.39
22020710	OTHER GENERAL SERVICES	98,448,476.94	50,428,691.46	98,448,476.94
220208	FUEL & LUBRICANTS - GENERAL	108,524,588.33	3,798,000.00	28,524,588.33
22020801	MOTOR VEHICLE FUEL COST	96,896,953.87	2,658,500.00	16,896,953.87
22020803	PLANT / GENERATOR FUEL COST	11,627,634.46	1,139,500.00	11,627,634.46
220209	FINANCIAL CHARGES - GENERAL	290,690.86	30,957.74	290,690.86
22020901	BANK CHARGES (OTHER THAN INTEREST)	290,690.86	30,957.74	290,690.86
220210	MISCELLANEOUS EXPENSES GENERAL	72,575,818.46	23,278,050.00	72,575,818.46
22021001	REFRESHMENT & MEALS	9,689,695.39	4,661,750.00	9,689,695.39
22021002	HONORARIUM & SITTING ALLOWANCE	29,069,086.16	17,480,700.00	29,069,086.16
22021003	PUBLICITY & ADVERTISEMENTS	9,689,695.39	435,000.00	9,689,695.39
22021004	MEDICAL EXPENSES-LOCAL	23,255,268.93	650,600.00	23,255,268.93
22021006	POSTAGES & COURIER SERVICES	387,587.82	50,000.00	387,587.82
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	484,484.77	-	484,484.77
2204	GRANTS AND CONTRIBUTIONS GENERAL	96,896,953.87	-	26,896,953.87
220401	LOCAL GRANTS AND CONTRIBUTIONS	96,896,953.87	-	26,896,953.87
22040109	GRANTS TO COMMUNITIES/NGOs	96,896,953.87	-	26,896,953.87
23	CAPITAL EXPENDITURE	18,213,838,282.99	4,011,859,300.00	14,877,151,633.45
2301	FIXED ASSETS PURCHASED	10,998,417,693.51	4,000,000,000.00	4,959,089,401.09
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,998,417,693.51	4,000,000,000.00	4,959,089,401.09
23010106	PURCHASE OF VANS	96,896,953.87	-	96,896,953.87
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	56,587,821.05	-	56,587,821.05
23010113	PURCHASE OF COMPUTERS	436,036,292.42	-	415,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	235,459,597.91	-	235,459,597.91
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,162,293,878.56	4,000,000,000.00	4,044,001,878.56
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,453,454.31	-	1,453,454.31
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	-	-	100,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	9,689,695.39	-	9,689,695.39

2302	CONSTRUCTION / PROVISION	2,054,043,173.90	11,859,300.00	3,751,767,193.01
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,054,043,173.90	11,859,300.00	3,751,767,193.01
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	472,857,134.90	3,333,300.00	-
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	96,896,953.87	-	96,896,953.87
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	506,540,392.48
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	-	-	1,688,265,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	27,131,147.08	-	27,131,147.08
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,436,809,577.74	5,186,000.00	1,412,585,339.27
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,348,360.31	3,340,000.00	20,348,360.31
2303	REHABILITATION / REPAIRS	2,281,104,362.45	-	2,846,750,874.67
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,281,104,362.45	-	2,846,750,874.67
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	13,565,573.54	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,405,236,391.18	-	1,984,448,476.94
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	65,405,443.86	-	65,405,443.86
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	796,896,953.87	-	796,896,953.87
2305	OTHER CAPITAL PROJECTS	2,880,273,053.13	-	3,319,544,164.68
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,880,273,053.13	-	3,319,544,164.68
23050101	RESEARCH AND DEVELOPMENT	2,862,831,602.44	-	3,309,544,164.68
23050103	MONITORING AND EVALUATION	17,441,450.69	-	10,000,000.00

MDA:	052100200100 - Benue State Health Insurance Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,185,082,594.48</u>	<u>413,650,766.96</u>	<u>1,252,681,358.78</u>
21	PERSONNEL COST	<u>199,538,708.87</u>	-	<u>658,638,571.29</u>
2101	SALARY	<u>47,650,485.44</u>	-	<u>60,638,571.29</u>
210101	SALARIES AND WAGES	<u>47,650,485.44</u>	-	<u>60,638,571.29</u>
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	47,650,485.44	-	60,638,571.29
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>151,888,223.44</u>	-	<u>598,000,000.00</u>
210202	SOCIAL CONTRIBUTIONS	<u>151,888,223.44</u>	-	<u>598,000,000.00</u>
21020201	NHIS CONTRIBUTION	151,888,223.44	-	598,000,000.00
22	OTHER RECURRENT COSTS	<u>712,910,546.52</u>	<u>298,390,618.00</u>	<u>408,008,538.23</u>
2202	OVERHEAD COST	<u>445,767,277.57</u>	<u>238,390,618.00</u>	<u>340,865,269.27</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>10,416,422.54</u>	<u>3,680,000.00</u>	<u>6,616,422.54</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,391,393.39	480,000.00	1,591,393.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,025,029.16	3,200,000.00	5,025,029.16
220202	UTILITIES - GENERAL	<u>16,592,081.46</u>	<u>10,000,000.00</u>	<u>16,142,081.12</u>
22020201	ELECTRICITY CHARGES	1,200,000.34	300,000.00	750,000.00
22020202	TELEPHONE CHARGES	130,810.89	120,000.00	130,810.89
22020203	INTERNET ACCESS CHARGES	1,017,418.02	800,000.00	1,017,418.02
22020204	SATELLITE BROADCASTING ACCESS CHARGES	169,569.67	-	169,569.67
22020205	WATER RATES	339,139.34	280,000.00	339,139.34
22020206	SEWERAGE CHARGES	169,569.67	-	169,569.67
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	13,565,573.54	8,500,000.00	13,565,573.54
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,377,780.94</u>	<u>3,153,550.00</u>	<u>5,377,780.94</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,664,666.23	1,665,650.00	2,664,666.23
22020303	NEWSPAPERS	339,139.34	-	339,139.34
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,695,696.69	1,487,900.00	1,695,696.69
22020306	PRINTING OF SECURITY DOCUMENTS	678,278.68	-	678,278.68
220204	MAINTENANCE SERVICES - GENERAL	<u>6,764,107.06</u>	<u>2,670,000.00</u>	<u>6,764,107.06</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,277,078.42	1,400,000.00	2,277,078.42
22020402	MAINTENANCE OF OFFICE FURNITURE	516,817.88	-	516,817.88
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	726,727.15	-	726,727.15

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,740,000.00	870,000.00	1,740,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,300,000.01	400,000.00	1,300,000.01
22020406	OTHER MAINTENANCE SERVICES	203,483.60	-	203,483.60
220205	TRAINING - GENERAL	2,600,000.00	1,806,400.00	2,600,000.00
22020501	LOCAL TRAINING	2,600,000.00	1,806,400.00	2,600,000.00
220206	OTHER SERVICES - GENERAL	918,279.02	530,000.00	918,279.02
22020601	SECURITY SERVICES	678,278.68	420,000.00	678,278.68
22020605	CLEANING & FUMIGATION SERVICES	240,000.34	110,000.00	240,000.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,102,505.08	-	4,102,505.08
22020701	FINANCIAL CONSULTING	678,278.68	-	678,278.68
22020702	INFORMATION TECHNOLOGY CONSULTING	2,373,975.37	-	2,373,975.37
22020709	AUDITING OF ACCOUNTS	1,050,251.03	-	1,050,251.03
220208	FUEL & LUBRICANTS - GENERAL	5,060,702.52	2,800,000.00	5,060,702.52
22020801	MOTOR VEHICLE FUEL COST	3,100,702.52	1,600,000.00	3,100,702.52
22020803	PLANT / GENERATOR FUEL COST	1,960,000.00	1,200,000.00	1,960,000.00
220209	FINANCIAL CHARGES - GENERAL	2,373,975.37	450,000.00	2,373,975.37
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,373,975.37	450,000.00	2,373,975.37
220210	MISCELLANEOUS EXPENSES GENERAL	391,561,423.58	213,300,668.00	290,909,415.62
22021001	REFRESHMENT & MEALS	1,700,000.00	900,668.00	1,700,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	2,325,526.89	-	2,325,526.89
22021003	PUBLICITY & ADVERTISEMENTS	25,629,807.60	9,400,000.00	24,977,799.65
22021004	MEDICAL EXPENSES-LOCAL	357,158,138.34	203,000,000.00	257,158,138.34
22021006	POSTAGES & COURIER SERVICES	96,896.95	-	96,896.95
22021007	WELFARE PACKAGES	1,017,418.02	-	1,017,418.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,633,635.77	-	3,633,635.77
2202	TRANSFERS-PAYMENT	267,143,268.95	60,000,000.00	67,143,268.95
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	267,143,268.95	60,000,000.00	67,143,268.95
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	267,143,268.95	60,000,000.00	67,143,268.95
23	CAPITAL EXPENDITURE	272,633,339.09	115,260,148.96	186,034,249.27
2301	FIXED ASSETS PURCHASED	7,606,410.88	-	37,606,410.88
230101	PURCHASE OF FIXED ASSETS - GENERAL	7,606,410.88	-	37,606,410.88
23010101	PURCHASE / ACQUISITION OF LAND	-	-	30,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,606,410.88	-	7,606,410.88

2302	CONSTRUCTION / PROVISION	<i>89,145,197.56</i>	<i>24,197,732.64</i>	<i>57,923,992.31</i>
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	<i>89,145,197.56</i>	<i>24,197,732.64</i>	<i>57,923,992.31</i>
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	89,145,197.56	24,197,732.64	57,923,992.31
2305	OTHER CAPITAL PROJECTS	<i>175,881,730.64</i>	<i>91,062,416.32</i>	<i>90,503,846.08</i>
230501	ACQUISITION OF NON TANGIBLE ASSETS	<i>175,881,730.64</i>	<i>91,062,416.32</i>	<i>90,503,846.08</i>
23050101	RESEARCH AND DEVELOPMENT	60,276,086.78	41,062,416.32	45,660,923.04
23050103	MONITORING AND EVALUATION	115,605,643.86	50,000,000.00	44,842,923.04

MDA:	052102600100 - Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	17,115,799,379.84	6,847,016,551.17	25,697,748,248.86
21	PERSONNEL COST	8,086,586,139.13	5,214,779,850.02	10,327,528,780.77
2101	SALARY	7,361,000,000.00	5,100,168,389.08	8,433,200,000.00
210101	SALARIES AND WAGES	7,361,000,000.00	5,100,168,389.08	8,433,200,000.00
21010101	SALARY	7,361,000,000.00	5,100,168,389.08	8,433,200,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	695,149,056.24	90,610,706.28	1,361,565,000.00
210201	ALLOWANCES	101,000,000.00	90,610,706.28	202,000,000.00
21020101	NON REGULAR ALLOWANCES	101,000,000.00	90,610,706.28	202,000,000.00
210202	SOCIAL CONTRIBUTIONS	594,149,056.24	-	1,159,565,000.00
21020201	NHIS CONTRIBUTION	1,000,000.00	-	316,245,000.00
21020202	CONTRIBUTORY PENSION	593,149,056.24	-	843,320,000.00
2103	SOCIAL BENEFITS	30,437,082.89	24,000,754.66	532,763,780.77
210301	SOCIAL BENEFITS	30,437,082.89	24,000,754.66	532,763,780.77
21030101	GRATUITY	1,000,000.00	-	503,326,697.77
21030103	DEATH BENEFITS	29,437,082.89	24,000,754.66	29,437,083.00
22	OTHER RECURRENT COSTS	2,163,507,584.30	914,712,066.83	3,468,842,599.25
2202	OVERHEAD COST	2,136,907,584.30	899,212,066.83	3,440,475,781.25
220201	TRAVEL & TRANSPORT - GENERAL	79,101,351.63	20,317,472.00	85,447,367.56
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	43,845,871.63	2,604,800.00	50,422,752.37
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	35,255,480.00	17,712,672.00	35,024,615.19
220202	UTILITIES - GENERAL	98,819,323.65	49,122,477.10	231,350,716.40
22020201	ELECTRICITY CHARGES	72,339,808.58	46,010,000.00	180,000,000.00
22020202	TELEPHONE CHARGES	5,765,368.76	1,460,000.00	7,206,710.94
22020203	INTERNET ACCESS CHARGES	4,324,026.57	509,200.00	8,405,033.21
22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,223,785.09	-	11,880,000.00
22020205	WATER RATES	7,412,616.97	-	7,650,000.00
22020206	SEWERAGE CHARGES	2,059,060.27	-	2,125,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,694,657.42	1,143,277.10	14,083,972.25
220203	MATERIALS & SUPPLIES - GENERAL	844,426,172.26	513,112,612.91	1,088,713,583.33
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	58,477,311.66	30,690,000.00	70,172,773.99

22020302	BOOKS	12,663,220.66	1,512,000.00	7,068,750.00
22020303	NEWSPAPERS	432,402.66	-	446,250.00
22020304	MAGAZINES & PERIODICALS	411,812.05	-	425,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	94,840,316.03	17,392,550.00	99,582,331.83
22020306	PRINTING OF SECURITY DOCUMENTS	18,377,112.91	1,607,000.00	20,214,824.20
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	623,760,971.71	450,308,662.91	842,077,312.20
22020308	FIELD & CAMPING MATERIALS SUPPLIES	2,470,872.32	-	2,550,000.00
22020309	UNIFORMS & OTHER CLOTHING	14,048,797.78	10,140,900.00	16,858,557.60
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,470,872.32	70,000.00	2,550,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	12,354,361.62	1,391,500.00	18,531,542.43
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,118,120.54	-	8,236,241.08
220204	MAINTENANCE SERVICES - GENERAL	150,584,903.91	41,707,060.00	335,528,179.78
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	19,419,361.62	11,296,050.00	24,274,202.50
22020402	MAINTENANCE OF OFFICE FURNITURE	12,645,052.48	1,438,600.00	21,185,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	67,827,867.71	14,548,350.00	118,698,768.49
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	24,708,723.24	9,361,210.00	74,126,169.71
22020405	MAINTENANCE OF PLANTS/GENERATORS	7,040,544.39	4,068,000.00	36,468,750.00
22020406	OTHER MAINTENANCE SERVICES	4,118,120.54	-	27,475,289.07
22020410	MAINTENANCE OF STREET LIGHTINGS	6,177,180.81	522,500.00	8,375,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,059,060.27	472,350.00	7,125,000.00
22020413	MINOR ROAD MAINTENANCE	6,588,992.86	-	17,800,000.00
220205	TRAINING - GENERAL	99,319,377.72	24,627,600.00	134,318,570.00
22020501	LOCAL TRAINING	75,095,139.25	24,627,600.00	109,318,570.00
22020502	INTERNATIONAL TRAINING	24,224,238.47	-	25,000,000.00
220206	OTHER SERVICES - GENERAL	126,935,009.57	63,967,191.64	286,569,785.90
22020601	SECURITY SERVICES	23,255,268.93	6,508,000.00	87,900,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,844,847.69	4,000,000.00	-
22020605	CLEANING & FUMIGATION SERVICES	98,834,892.95	53,459,191.64	198,669,785.90
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	33,041,570.58	972,500.00	94,701,200.00
22020701	FINANCIAL CONSULTING	2,761,563.19	-	6,545,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	2,422,423.85	-	7,225,000.00
22020703	LEGAL SERVICES	7,034,718.85	672,500.00	12,342,000.00
22020704	ENGINEERING SERVICES	1,201,231.54	-	6,750,000.00

22020705	ARCHITECTURAL SERVICES	726,727.15	-	6,750,000.00
22020708	MEDICAL CONSULTING	6,298,302.00	300,000.00	7,000,000.00
22020709	AUDITING OF ACCOUNTS	11,143,149.70	-	22,550,000.00
22020710	OTHER GENERAL SERVICES	1,453,454.31	-	25,539,200.00
220208	FUEL & LUBRICANTS - GENERAL	120,749,412.71	58,017,280.00	301,873,532.33
22020801	MOTOR VEHICLE FUEL COST	26,081,088.77	12,057,000.00	65,202,722.50
22020803	PLANT / GENERATOR FUEL COST	93,990,045.26	45,836,780.00	234,975,113.14
22020806	COOKING GAS/FUEL COST	678,278.68	123,500.00	1,695,696.69
220209	FINANCIAL CHARGES - GENERAL	262,596,604.00	1,611,595.81	262,790,397.45
22020901	BANK CHARGES (OTHER THAN INTEREST)	968,969.54	15,645.81	1,162,763.45
22020902	INSURANCE PREMIUM	261,627,634.46	1,595,950.00	261,627,634.00
220210	MISCELLANEOUS EXPENSES GENERAL	321,333,858.27	125,756,277.37	619,182,448.51
22021001	REFRESHMENT & MEALS	35,981,996.08	20,587,400.00	89,954,990.00
22021002	HONORARIUM & SITTING ALLOWANCE	27,252,268.28	14,752,500.00	85,756,804.83
22021003	PUBLICITY & ADVERTISEMENTS	25,425,936.47	15,397,277.87	63,564,840.00
22021004	MEDICAL EXPENSES-LOCAL	11,385,392.08	6,198,557.00	79,900,000.00
22021006	POSTAGES & COURIER SERVICES	2,882,684.38	205,827.50	5,950,000.00
22021007	WELFARE PACKAGES	38,298,521.02	600,000.00	57,447,781.53
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	118,262,732.20	61,130,715.00	157,394,098.30
22021009	SPORTING ACTIVITIES	4,529,932.59	300,000.00	5,675,000.00
22021010	DIRECT TEACHING & LABORATORY COST	2,059,060.27	-	2,125,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	16,472,482.16	3,000,000.00	30,000,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	31,782,047.83	-	33,913,933.86
22021021	SPECIAL DAYS/CELEBRATIONS	7,000,804.92	3,584,000.00	7,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	26,600,000.00	15,500,000.00	28,366,818.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	26,600,000.00	15,500,000.00	28,366,818.00
22040109	GRANTS TO COMMUNITIES/NGOs	26,600,000.00	15,500,000.00	28,366,818.00
23	CAPITAL EXPENDITURE	6,865,705,656.40	717,524,634.32	11,901,376,868.84
2301	FIXED ASSETS PURCHASED	1,553,783,439.77	206,625,198.50	4,138,055,412.84
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,553,783,439.77	206,625,198.50	4,138,055,412.84
23010105	PURCHASE OF MOTOR VEHICLES	580,731,251.68	-	520,000,000.00
23010106	PURCHASE OF VANS	129,069,086.16	-	145,000,000.00
23010107	PURCHASE OF TRUCKS	53,293,324.63	-	85,000,000.00
23010108	PURCHASE OF BUSES	101,741,801.57	-	200,000,000.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	117,864,752.77	32,512,163.00	227,289,200.00
23010113	PURCHASE OF COMPUTERS	146,102,550.00	14,828,850.00	127,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	16,794,809.88	6,764,250.00	19,500,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	19,198,077.19	4,088,300.00	24,750,000.00
23010117	PURCHASE OF SHREDDING MACHINES	800,000.00	400,000.00	673,750.00
23010118	PURCHASE OF SCANNERS	709,954.29	185,000.00	732,690.00
23010119	PURCHASE OF POWER GENERATING SET	91,939,705.71	16,098,000.00	1,760,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	295,538,125.89	131,748,635.50	1,027,609,772.84
2302	CONSTRUCTION / PROVISION	4,348,566,950.25	338,869,032.00	3,599,536,199.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,348,566,950.25	338,869,032.00	3,599,536,199.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,098,039,876.00	338,869,032.00	2,040,986,199.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	186,817,327.08	-	1,492,800,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	63,709,747.17	-	65,750,000.00
2303	REHABILITATION / REPAIRS	351,993,404.62	155,100,653.82	3,257,250,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	351,993,404.62	155,100,653.82	3,257,250,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	127,177,251.96	24,732,000.00	431,250,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	58,138,172.32	43,275,063.65	1,071,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	166,677,980.34	87,093,590.17	1,755,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	33,859,500.00	16,929,750.00	29,032,895.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	33,859,500.00	16,929,750.00	29,032,895.00
23040102	EROSION & FLOOD CONTROL	33,859,500.00	16,929,750.00	29,032,895.00
2305	OTHER CAPITAL PROJECTS	577,502,361.76	-	877,502,362.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	577,502,361.76	-	877,502,362.00
23050102	COMPUTER SOFTWARE ACQUISITION	577,502,361.76	-	877,502,362.00

MDA:	052102700100 - Benue State Primary Health Care Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>140,275,201.68</u>	<u>24,129,893.47</u>	<u>111,676,116.84</u>
21	PERSONNEL COST	<u>14,379,382.86</u>	<u>6,463,430.67</u>	<u>15,031,383.00</u>
2101	SALARY	<u>12,531,382.86</u>	<u>4,903,430.67</u>	<u>12,531,383.00</u>
210101	SALARIES AND WAGES	<u>12,531,382.86</u>	<u>4,903,430.67</u>	<u>12,531,383.00</u>
21010101	SALARY	12,531,382.86	4,903,430.67	12,531,383.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	<u>1,848,000.00</u>	<u>1,560,000.00</u>	<u>2,500,000.00</u>
210201	ALLOWANCES	<u>1,848,000.00</u>	<u>1,560,000.00</u>	<u>2,500,000.00</u>
21020101	NON REGULAR ALLOWANCES	1,848,000.00	1,560,000.00	2,500,000.00
22	OTHER RECURRENT COSTS	<u>88,106,006.81</u>	<u>16,947,962.80</u>	<u>87,924,008.00</u>
2202	OVERHEAD COST	<u>88,106,006.81</u>	<u>16,947,962.80</u>	<u>87,924,008.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>11,072,928.47</u>	<u>1,314,850.00</u>	<u>11,072,929.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,290,141.70	77,850.00	4,290,142.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,782,786.77	1,237,000.00	6,782,787.00
220202	UTILITIES - GENERAL	<u>10,304,991.05</u>	<u>1,744,900.00</u>	<u>10,304,992.00</u>
22020201	ELECTRICITY CHARGES	2,906,908.62	1,205,500.00	2,906,909.00
22020202	TELEPHONE CHARGES	62,983.02	-	62,983.00
22020203	INTERNET ACCESS CHARGES	1,937,939.08	495,000.00	1,937,939.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	484,484.77	44,400.00	484,485.00
22020205	WATER RATES	24,224.24	-	24,224.00
22020206	SEWERAGE CHARGES	43,603.63	-	43,604.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,844,847.69	-	4,844,848.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>13,720,608.66</u>	<u>4,525,500.00</u>	<u>13,720,608.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,906,908.62	1,201,500.00	2,906,909.00
22020302	BOOKS	96,896.95	-	96,897.00
22020303	NEWSPAPERS	24,224.24	-	24,224.00
22020304	MAGAZINES & PERIODICALS	33,913.93	-	33,914.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	2,906,908.62	628,000.00	2,906,909.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,453,454.31	46,000.00	1,453,454.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	726,727.15	-	726,727.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	145,345.43	-	145,345.00

22020309	UNIFORMS & OTHER CLOTHING	339,139.34	20,000.00	339,139.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	242,242.38	-	242,242.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,847.69	2,630,000.00	4,844,848.00
220204	MAINTENANCE SERVICES - GENERAL	8,401,223.07	1,384,900.00	8,381,587.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,906,908.62	60,000.00	2,906,909.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,308,108.88	602,200.00	1,308,109.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	678,278.68	-	678,279.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,259,660.40	89,500.00	1,259,660.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	968,969.54	32,500.00	968,970.00
22020406	OTHER MAINTENANCE SERVICES	1,182,400.00	600,700.00	1,162,763.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	96,896.95	-	96,897.00
220205	TRAINING - GENERAL	1,937,939.08	-	1,937,939.00
22020501	LOCAL TRAINING	1,937,939.08	-	1,937,939.00
220206	OTHER SERVICES - GENERAL	2,906,908.62	980,850.00	2,906,909.00
22020601	SECURITY SERVICES	1,937,939.08	807,850.00	1,937,939.00
22020602	OFFICE RENT	678,278.68	-	678,279.00
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	173,000.00	290,691.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,632,479.31	3,160,400.00	11,632,479.00
22020701	FINANCIAL CONSULTING	440,881.14	-	440,881.00
22020702	INFORMATION TECHNOLOGY CONSULTING	387,587.82	-	387,588.00
22020703	LEGAL SERVICES	242,242.38	-	242,242.00
22020708	MEDICAL CONSULTING	193,793.91	-	193,794.00
22020709	AUDITING OF ACCOUNTS	6,298,302.00	2,260,400.00	6,298,302.00
22020710	OTHER GENERAL SERVICES	4,069,672.06	900,000.00	4,069,672.00
220208	FUEL & LUBRICANTS - GENERAL	7,227,786.77	2,038,650.00	7,121,926.00
22020801	MOTOR VEHICLE FUEL COST	4,844,847.69	1,741,150.00	4,844,848.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	445,000.00	65,000.00	339,139.00
22020803	PLANT / GENERATOR FUEL COST	1,937,939.08	232,500.00	1,937,939.00
220209	FINANCIAL CHARGES - GENERAL	387,587.82	22,912.80	387,587.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	22,912.80	48,448.00
22020902	INSURANCE PREMIUM	339,139.34	-	339,139.00
220210	MISCELLANEOUS EXPENSES GENERAL	20,513,553.96	1,775,000.00	20,457,052.00

22021001	REFRESHMENT & MEALS	2,906,908.62	70,000.00	2,906,909.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,719,350.48	250,000.00	4,844,848.00
22021003	PUBLICITY & ADVERTISEMENTS	2,906,908.62	1,160,000.00	2,906,909.00
22021004	MEDICAL EXPENSES-LOCAL	242,242.38	-	242,242.00
22021006	POSTAGES & COURIER SERVICES	242,242.38	20,000.00	24,242.00
22021007	WELFARE PACKAGES	968,969.54	-	968,970.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,937,939.08	-	1,973,939.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,744,145.17	-	1,744,145.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,847.69	275,000.00	4,844,848.00
23	CAPITAL EXPENDITURE	37,789,812.01	718,500.00	8,720,725.84
2301	FIXED ASSETS PURCHASED	8,720,725.84	308,500.00	8,720,725.84
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,720,725.84	308,500.00	8,720,725.84
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,720,725.84	308,500.00	8,720,725.84
2302	CONSTRUCTION / PROVISION	29,069,086.16	410,000.00	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	29,069,086.16	410,000.00	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	29,069,086.16	410,000.00	-

MDA:	052110200100 - Hospital Management Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>3,683,952,627.54</u>	<u>2,452,359,821.35</u>	<u>3,279,210,585.96</u>
21	PERSONNEL COST	<u>3,636,954,698.00</u>	<u>2,429,620,121.35</u>	<u>3,240,000,000.00</u>
2101	SALARY	<u>3,636,954,698.00</u>	<u>2,429,620,121.35</u>	<u>3,240,000,000.00</u>
210101	SALARIES AND WAGES	<u>3,636,954,698.00</u>	<u>2,429,620,121.35</u>	<u>3,240,000,000.00</u>
21010101	SALARY	3,636,954,698.00	2,429,620,121.35	3,240,000,000.00
22	OTHER RECURRENT COSTS	<u>38,761,688.46</u>	<u>22,739,700.00</u>	<u>36,481,739.55</u>
2202	OVERHEAD COST	<u>36,067,429.29</u>	<u>22,739,700.00</u>	<u>34,787,479.55</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>6,107,939.08</u>	<u>4,459,000.00</u>	<u>6,107,939.08</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,937,939.08	824,000.00	1,937,939.08
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,170,000.00	3,635,000.00	4,170,000.00
220202	UTILITIES - GENERAL	<u>2,251,284.51</u>	<u>1,378,000.00</u>	<u>2,251,284.51</u>
22020201	ELECTRICITY CHARGES	968,969.54	841,000.00	968,969.54
22020202	TELEPHONE CHARGES	484,484.77	144,000.00	484,484.77
22020203	INTERNET ACCESS CHARGES	145,345.43	70,000.00	145,345.43
22020204	SATELLITE BROADCASTING ACCESS CHARGES	193,793.91	100,000.00	193,793.91
22020205	WATER RATES	168,000.00	153,000.00	168,000.00
22020206	SEWERAGE CHARGES	290,690.86	70,000.00	290,690.86
220203	MATERIALS & SUPPLIES - GENERAL	<u>5,662,407.41</u>	<u>4,487,300.00</u>	<u>5,662,407.41</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,162,763.45	881,300.00	1,162,763.45
22020302	BOOKS	38,758.78	10,000.00	38,758.78
22020303	NEWSPAPERS	69,765.81	30,000.00	69,765.81
22020305	PRINTING OF NON SECURITY DOCUMENTS	554,000.00	477,000.00	554,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,899,180.30	1,339,000.00	1,899,180.30
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,937,939.08	1,750,000.00	1,937,939.08
220204	MAINTENANCE SERVICES - GENERAL	<u>4,782,351.26</u>	<u>4,720,200.00</u>	<u>5,502,351.26</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,232,000.00	3,363,000.00	3,952,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	230,000.00	290,690.86
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	484,484.77	504,200.00	484,484.77
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	290,690.86	184,000.00	290,690.86
22020405	MAINTENANCE OF PLANTS/GENERATORS	484,484.77	439,000.00	484,484.77

220205	TRAINING - GENERAL	581,381.72	320,000.00	581,381.72
22020501	LOCAL TRAINING	581,381.72	320,000.00	581,381.72
220206	OTHER SERVICES - GENERAL	1,211,211.92	626,000.00	1,211,211.92
22020601	SECURITY SERVICES	532,933.25	211,000.00	532,933.25
22020603	RESIDENTIAL RENT	387,587.82	280,000.00	387,587.82
22020605	CLEANING & FUMIGATION SERVICES	290,690.86	135,000.00	290,690.86
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,598,799.74	1,339,200.00	2,598,850.00
22020702	INFORMATION TECHNOLOGY CONSULTING	48,448.48	38,000.00	1,048,450.00
22020703	LEGAL SERVICES	1,550,351.26	1,301,200.00	1,550,400.00
220208	FUEL & LUBRICANTS - GENERAL	4,990,193.12	1,742,000.00	3,290,193.12
22020801	MOTOR VEHICLE FUEL COST	4,166,569.02	1,259,000.00	2,466,569.02
22020803	PLANT / GENERATOR FUEL COST	678,278.68	398,000.00	678,278.68
22020806	COOKING GAS/FUEL COST	145,345.43	85,000.00	145,345.43
220209	FINANCIAL CHARGES - GENERAL	48,448.48	30,000.00	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	30,000.00	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	8,833,412.05	3,638,000.00	7,533,412.05
22021001	REFRESHMENT & MEALS	2,519,320.80	1,089,100.00	1,719,320.80
22021002	HONORARIUM & SITTING ALLOWANCE	2,906,908.62	499,900.00	1,906,908.62
22021003	PUBLICITY & ADVERTISEMENTS	946,000.00	663,000.00	1,446,000.00
22021004	MEDICAL EXPENSES-LOCAL	193,793.91	35,000.00	193,793.91
22021006	POSTAGES & COURIER SERVICES	29,069.09	20,000.00	29,069.09
22021007	WELFARE PACKAGES	1,511,592.48	881,000.00	1,511,592.48
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	726,727.15	450,000.00	726,727.15
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,694,259.17	-	1,694,260.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,694,259.17	-	1,694,260.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	2,694,259.17	-	-
22040109	GRANTS TO COMMUNITIES/NGOs	-	-	1,694,260.00
23	CAPITAL EXPENDITURE	8,236,241.08	-	2,728,846.41
2301	FIXED ASSETS PURCHASED	8,236,241.08	-	2,728,846.41
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,236,241.08	-	2,728,846.41
23010113	PURCHASE OF COMPUTERS	3,391,393.39	-	-
23010119	PURCHASE OF POWER GENERATING SET	4,844,847.69	-	2,728,846.41

MDA:	052110300100 - Benue State College of Health Sciences & Technology, Agasha			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	-	-	1,214,265,000.00
21	PERSONNEL COST	-	-	350,000,000.00
2101	SALARY	-	-	350,000,000.00
210101	SALARIES AND WAGES	-	-	350,000,000.00
21010101	SALARY	-	-	350,000,000.00
22	OTHER RECURRENT COSTS	-	-	414,515,000.00
2202	OVERHEAD COST	-	-	414,015,000.00
220201	TRAVEL & TRANSPORT - GENERAL	-	-	27,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	-	-	12,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	-	-	14,800,000.00
220202	UTILITIES - GENERAL	-	-	21,700,000.00
22020201	ELECTRICITY CHARGES	-	-	5,000,000.00
22020202	TELEPHONE CHARGES	-	-	500,000.00
22020203	INTERNET ACCESS CHARGES	-	-	11,000,000.00
22020205	WATER RATES	-	-	4,200,000.00
22020206	SEWERAGE CHARGES	-	-	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	-	-	83,150,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	-	-	6,500,000.00
22020302	BOOKS	-	-	3,800,000.00
22020303	NEWSPAPERS	-	-	500,000.00
22020304	MAGAZINES & PERIODICALS	-	-	350,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	-	-	8,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	-	-	6,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	-	-	2,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	-	-	20,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	-	-	35,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	-	-	24,200,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	-	-	5,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	-	-	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	-	-	6,000,000.00

22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	-	-	2,900,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	-	-	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	-	-	2,500,000.00
220205	TRAINING - GENERAL	-	-	120,000,000.00
22020501	LOCAL TRAINING	-	-	120,000,000.00
220206	OTHER SERVICES - GENERAL	-	-	17,950,000.00
22020601	SECURITY SERVICES	-	-	12,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	-	-	5,450,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	-	-	9,100,000.00
22020701	FINANCIAL CONSULTING	-	-	3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	-	-	1,000,000.00
22020703	LEGAL SERVICES	-	-	1,500,000.00
22020704	ENGINEERING SERVICES	-	-	600,000.00
22020705	ARCHITECTURAL SERVICES	-	-	500,000.00
22020706	SURVEYING SERVICES	-	-	500,000.00
22020710	OTHER GENERAL SERVICES	-	-	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	-	-	7,100,000.00
22020801	MOTOR VEHICLE FUEL COST	-	-	4,000,000.00
22020803	PLANT / GENERATOR FUEL COST	-	-	3,000,000.00
22020806	COOKING GAS/FUEL COST	-	-	100,000.00
220209	FINANCIAL CHARGES - GENERAL	-	-	65,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	-	-	65,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	-	-	103,450,000.00
22021001	REFRESHMENT & MEALS	-	-	4,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	-	-	10,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	-	-	1,500,000.00
22021004	MEDICAL EXPENSES-LOCAL	-	-	400,000.00
22021006	POSTAGES & COURIER SERVICES	-	-	50,000.00
22021007	WELFARE PACKAGES	-	-	7,000,000.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	-	-	75,000,000.00
22021009	SPORTING ACTIVITIES	-	-	2,500,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	-	-	1,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	-	-	1,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	-	-	500,000.00

220401	LOCAL GRANTS AND CONTRIBUTIONS	-	-	500,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	-	-	500,000.00
23	<i>CAPITAL EXPENDITURE</i>	-	-	<i>449,750,000.00</i>
2301	FIXED ASSETS PURCHASED	-	-	202,750,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	-	-	202,750,000.00
23010105	PURCHASE OF MOTOR VEHICLES	-	-	150,000,000.00
23010113	PURCHASE OF COMPUTERS	-	-	18,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	-	-	9,000,000.00
23010118	PURCHASE OF SCANNERS	-	-	2,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	-	-	15,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	-	-	1,750,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	-	-	7,000,000.00
2302	CONSTRUCTION / PROVISION	-	-	247,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	-	247,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	-	-	7,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	-	-	230,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	-	10,000,000.00

MDA:	053900100100 - Ministry of Youth, Sports and Creativity			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>5,528,943,234.81</u>	<u>1,013,503,712.49</u>	<u>4,815,118,888.48</u>
21	PERSONNEL COST	<u>107,131,616.00</u>	<u>79,929,909.00</u>	<u>117,131,616.00</u>
2101	SALARY	<u>107,131,616.00</u>	<u>79,929,909.00</u>	<u>117,131,616.00</u>
210101	SALARIES AND WAGES	<u>107,131,616.00</u>	<u>79,929,909.00</u>	<u>117,131,616.00</u>
21010101	SALARY	107,131,616.00	79,929,909.00	117,131,616.00
22	OTHER RECURRENT COSTS	<u>396,944,092.56</u>	<u>654,365,875.57</u>	<u>148,345,276.31</u>
2202	OVERHEAD COST	<u>208,335,292.56</u>	<u>152,291,315.57</u>	<u>70,185,292.56</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>2,180,181.46</u>	<u>125,000.00</u>	<u>1,380,181.46</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	484,484.77	-	284,484.77
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,695,696.69	125,000.00	1,095,696.69
220202	UTILITIES - GENERAL	<u>675,856.25</u>	<u>-</u>	<u>575,856.25</u>
22020201	ELECTRICITY CHARGES	48,448.48	-	48,448.48
22020202	TELEPHONE CHARGES	48,448.48	-	48,448.48
22020203	INTERNET ACCESS CHARGES	484,484.77	-	384,484.77
22020204	SATELLITE BROADCASTING ACCESS CHARGES	48,932.96	-	48,932.96
22020205	WATER RATES	40,696.72	-	40,696.72
22020206	SEWERAGE CHARGES	4,844.85	-	4,844.85
220203	MATERIALS & SUPPLIES - GENERAL	<u>2,137,062.32</u>	<u>1,235,000.00</u>	<u>1,587,062.32</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,453,454.31	1,160,000.00	1,053,454.31
22020303	NEWSPAPERS	19,863.88	-	19,863.88
22020305	PRINTING OF NON SECURITY DOCUMENTS	339,139.34	75,000.00	239,139.34
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	58,138.17	-	58,138.17
22020308	FIELD & CAMPING MATERIALS SUPPLIES	169,569.67	-	119,569.67
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	-	48,448.48
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	48,448.48	-	48,448.48
220204	MAINTENANCE SERVICES - GENERAL	<u>1,516,779.98</u>	<u>795,000.00</u>	<u>966,779.98</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	484,484.77	500,000.00	284,484.77
22020402	MAINTENANCE OF OFFICE FURNITURE	242,242.38	-	142,242.38
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	242,242.38	-	142,242.38
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	194,326.84	135,000.00	144,326.84

22020405	MAINTENANCE OF PLANTS/GENERATORS	203,483.60	-	153,483.60
22020406	OTHER MAINTENANCE SERVICES	150,000.00	160,000.00	100,000.00
220205	TRAINING - GENERAL	484,484.77	-	284,484.77
22020501	LOCAL TRAINING	484,484.77	-	284,484.77
220206	OTHER SERVICES - GENERAL	218,018.15	-	218,018.15
22020601	SECURITY SERVICES	145,345.43	-	145,345.43
22020605	CLEANING & FUMIGATION SERVICES	72,672.72	-	72,672.72
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	25,532,347.35	-	5,232,347.35
22020702	INFORMATION TECHNOLOGY CONSULTING	339,139.34	-	139,139.34
22020703	LEGAL SERVICES	25,193,208.01	-	5,093,208.01
220208	FUEL & LUBRICANTS - GENERAL	1,996,416.39	635,000.00	1,296,416.39
22020801	MOTOR VEHICLE FUEL COST	1,695,696.69	515,000.00	1,095,696.69
22020803	PLANT / GENERATOR FUEL COST	300,719.70	120,000.00	200,719.70
220209	FINANCIAL CHARGES - GENERAL	48,448.48	10,187.35	48,448.48
22020901	BANK CHARGES (OTHER THAN INTEREST)	48,448.48	10,187.35	48,448.48
220210	MISCELLANEOUS EXPENSES GENERAL	173,545,697.41	149,491,128.22	58,595,697.41
22021001	REFRESHMENT & MEALS	242,242.38	242,242.38	142,242.38
22021002	HONORARIUM & SITTING ALLOWANCE	484,484.77	484,484.77	284,484.77
22021003	PUBLICITY & ADVERTISEMENTS	339,139.34	339,139.34	239,139.34
22021004	MEDICAL EXPENSES-LOCAL	339,139.34	339,139.34	239,139.34
22021006	POSTAGES & COURIER SERVICES	24,224.24	24,224.24	24,224.24
22021007	WELFARE PACKAGES	484,484.77	484,484.77	284,484.77
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	148,698.07	148,698.07	98,698.07
22021009	SPORTING ACTIVITIES	169,400,000.00	145,345,430.81	56,100,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	145,345.43	145,345.43	145,345.43
22021021	SPECIAL DAYS/CELEBRATIONS	1,937,939.08	1,937,939.08	1,037,939.08
2204	GRANTS AND CONTRIBUTIONS GENERAL	188,608,800.00	502,074,560.00	78,159,983.75
220401	LOCAL GRANTS AND CONTRIBUTIONS	188,608,800.00	502,074,560.00	78,159,983.75
22040109	GRANTS TO COMMUNITIES/NGOs	188,608,800.00	502,074,560.00	78,159,983.75
23	CAPITAL EXPENDITURE	5,024,867,526.25	279,207,927.92	4,549,641,996.17
2301	FIXED ASSETS PURCHASED	97,147,708.65	-	67,147,708.65
230101	PURCHASE OF FIXED ASSETS - GENERAL	97,147,708.65	-	67,147,708.65
23010130	PURCHASE OF RECREATIONAL FACILITIES	97,147,708.65	-	67,147,708.65
2302	CONSTRUCTION / PROVISION	1,945,095,270.71	-	2,094,893,274.56

230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,945,095,270.71	-	2,094,893,274.56
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	48,448,476.94	-	48,348,476.94
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	19,919,639.74	-	19,919,639.74
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,246,896,953.87	-	1,016,894,957.71
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	145,345,430.81	-	125,245,430.81
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	484,484,769.36	-	884,484,769.36
2303	REHABILITATION / REPAIRS	644,748,815.66	279,207,927.92	540,731,815.66
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	644,748,815.66	279,207,927.92	540,731,815.66
23030102	REHABILITATION / REPAIRS - ELECTRICITY	193,793.91	-	196,793.91
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	644,555,021.75	279,207,927.92	540,535,021.75
2305	OTHER CAPITAL PROJECTS	2,337,875,731.23	-	1,846,869,197.30
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,337,875,731.23	-	1,846,869,197.30
23050101	RESEARCH AND DEVELOPMENT	596,896,953.87	-	551,896,553.87
23050104	ANNIVERSARIES/CELEBRATIONS	1,740,978,777.35	-	1,294,972,643.43

MDA:	053905100100 - Benue State Sports Council			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,837,613,460.54</u>	<u>612,224,878.17</u>	<u>993,745,420.03</u>
21	PERSONNEL COST	<u>191,500,000.00</u>	<u>140,866,303.25</u>	<u>192,689,617.05</u>
2101	SALARY	<u>191,500,000.00</u>	<u>140,866,303.25</u>	<u>192,689,617.05</u>
210101	SALARIES AND WAGES	<u>191,500,000.00</u>	<u>140,866,303.25</u>	<u>192,689,617.05</u>
21010101	SALARY	191,500,000.00	140,866,303.25	192,689,617.05
22	OTHER RECURRENT COSTS	<u>1,646,113,460.54</u>	<u>471,358,574.92</u>	<u>801,055,802.98</u>
2202	OVERHEAD COST	<u>1,646,113,460.54</u>	<u>471,358,574.92</u>	<u>801,055,802.98</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>19,621,633.16</u>	-	<u>121,633.16</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	19,621,633.16	-	121,633.16
220202	UTILITIES - GENERAL	<u>2,999,373.60</u>	-	<u>249,373.60</u>
22020201	ELECTRICITY CHARGES	1,199,931.08	-	149,931.08
22020204	SATELLITE BROADCASTING ACCESS CHARGES	851,544.77	-	51,544.77
22020205	WATER RATES	947,897.75	-	47,897.75
220203	MATERIALS & SUPPLIES - GENERAL	<u>48,512,658.38</u>	-	<u>512,658.38</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,302,455.46	-	302,455.46
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,067,824.21	-	67,824.21
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	20,142,378.71	-	142,378.71
220204	MAINTENANCE SERVICES - GENERAL	<u>232,851,115.63</u>	-	<u>1,561,115.63</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	213,354,602.41	-	354,602.41
22020402	MAINTENANCE OF OFFICE FURNITURE	4,240,138.42	-	40,138.42
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,810,707.43	-	1,010,707.43
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,551,658.83	-	61,658.83
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,894,008.54	-	94,008.54
220206	OTHER SERVICES - GENERAL	<u>554,287.11</u>	-	<u>54,287.11</u>
22020605	CLEANING & FUMIGATION SERVICES	554,287.11	-	54,287.11
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	<u>2,603,727.74</u>	-	<u>103,727.74</u>
22020701	FINANCIAL CONSULTING	2,603,727.74	-	103,727.74
220208	FUEL & LUBRICANTS - GENERAL	<u>75,524,930.53</u>	-	<u>524,930.54</u>
22020801	MOTOR VEHICLE FUEL COST	74,180,560.88	-	180,560.88
22020803	PLANT / GENERATOR FUEL COST	1,344,369.66	-	344,369.66

220209	FINANCIAL CHARGES - GENERAL	154,410.63	8,574.92	154,410.63
22020901	BANK CHARGES (OTHER THAN INTEREST)	154,410.63	8,574.92	154,410.63
220210	MISCELLANEOUS EXPENSES GENERAL	1,263,291,323.77	471,350,000.00	797,773,666.19
22021001	REFRESHMENT & MEALS	24,260,499.25	-	60,499.25
22021002	HONORARIUM & SITTING ALLOWANCE	72,369,836.84	-	89,836.84
22021003	PUBLICITY & ADVERTISEMENTS	346,331.03	-	346,331.03
22021004	MEDICAL EXPENSES-LOCAL	48,461,168.21	-	461,168.21
22021006	POSTAGES & COURIER SERVICES	31,788.98	-	40,788.98
22021007	WELFARE PACKAGES	294,197,591.55	-	1,157,468.94
22021009	SPORTING ACTIVITIES	823,624,107.91	471,350,000.00	795,617,572.94

MDA:	053905400100 - Benue State Sports Marketing and Lottery Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	27,370,306.00	19,269,061.00	55,449,223.28
21	PERSONNEL COST	-	13,500,000.00	25,850,485.44
2101	SALARY	-	13,500,000.00	20,650,485.44
210101	SALARIES AND WAGES	-	13,500,000.00	20,650,485.44
21010101	SALARY	-	13,500,000.00	20,650,485.44
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	-	-	5,200,000.00
210201	ALLOWANCES	-	-	5,200,000.00
21020101	NON REGULAR ALLOWANCES	-	-	5,200,000.00
22	OTHER RECURRENT COSTS	8,375,191.29	5,769,061.00	5,776,889.24
2202	OVERHEAD COST	8,375,191.29	5,769,061.00	5,776,889.24
220201	TRAVEL & TRANSPORT - GENERAL	581,381.72	256,900.00	691,381.72
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	96,896.95	-	6,896.95
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	484,484.77	256,900.00	684,484.77
220202	UTILITIES - GENERAL	389,235.06	135,870.00	349,235.06
22020201	ELECTRICITY CHARGES	121,121.19	-	21,121.19
22020202	TELEPHONE CHARGES	14,243.85	-	14,243.85
22020203	INTERNET ACCESS CHARGES	193,793.91	135,870.00	293,793.91
22020204	SATELLITE BROADCASTING ACCESS CHARGES	38,758.78	-	8,758.78
22020205	WATER RATES	14,534.54	-	4,534.54
22020206	SEWERAGE CHARGES	6,782.79	-	6,782.79
220203	MATERIALS & SUPPLIES - GENERAL	1,065,575.80	947,761.00	2,265,575.80
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	484,484.77	612,411.00	1,484,484.77
22020302	BOOKS	38,758.78	-	8,758.78
22020303	NEWSPAPERS	19,379.39	-	9,379.39
22020304	MAGAZINES & PERIODICALS	24,224.24	-	4,224.24
22020305	PRINTING OF NON SECURITY DOCUMENTS	339,139.34	335,350.00	739,139.34
22020306	PRINTING OF SECURITY DOCUMENTS	14,243.85	-	4,243.85
22020308	FIELD & CAMPING MATERIALS SUPPLIES	96,896.95	-	6,896.95
22020309	UNIFORMS & OTHER CLOTHING	48,448.48	-	8,448.48
220204	MAINTENANCE SERVICES - GENERAL	1,453,454.30	1,046,700.00	363,454.30

22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	290,690.86	178,500.00	90,690.86
22020402	MAINTENANCE OF OFFICE FURNITURE	290,690.86	201,300.00	90,690.86
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	339,139.34	300,000.00	39,139.34
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	193,793.91	137,800.00	93,793.91
22020405	MAINTENANCE OF PLANTS/GENERATORS	242,242.38	178,650.00	42,242.38
22020406	OTHER MAINTENANCE SERVICES	96,896.95	50,450.00	6,896.95
220205	TRAINING - GENERAL	532,933.25	400,350.00	484,484.77
22020501	LOCAL TRAINING	484,484.77	400,350.00	484,484.77
22020502	INTERNATIONAL TRAINING	48,448.48	-	-
220206	OTHER SERVICES - GENERAL	489,329.62	-	159,476.05
22020601	SECURITY SERVICES	193,793.91	-	93,793.91
22020602	OFFICE RENT	193,793.91	-	53,940.34
22020605	CLEANING & FUMIGATION SERVICES	101,741.80	-	11,741.80
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	27,131.14	-	7,131.14
22020701	FINANCIAL CONSULTING	13,565.57	-	3,565.57
22020702	INFORMATION TECHNOLOGY CONSULTING	13,565.57	-	3,565.57
220208	FUEL & LUBRICANTS - GENERAL	468,981.25	204,700.00	88,981.25
22020801	MOTOR VEHICLE FUEL COST	242,242.38	204,700.00	42,242.38
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	81,393.44	-	1,393.44
22020803	PLANT / GENERATOR FUEL COST	145,345.43	-	45,345.43
220209	FINANCIAL CHARGES - GENERAL	4,844.85	-	4,844.85
22020901	BANK CHARGES (OTHER THAN INTEREST)	4,844.85	-	4,844.85
220210	MISCELLANEOUS EXPENSES GENERAL	3,362,324.30	2,776,780.00	1,362,324.30
22021001	REFRESHMENT & MEALS	339,139.34	254,800.00	339,139.34
22021002	HONORARIUM & SITTING ALLOWANCE	193,793.91	93,200.00	193,793.91
22021003	PUBLICITY & ADVERTISEMENTS	145,345.43	105,780.00	145,345.43
22021006	POSTAGES & COURIER SERVICES	19,379.39	-	19,379.39
22021007	WELFARE PACKAGES	242,242.38	200,000.00	242,242.38
22021009	SPORTING ACTIVITIES	2,422,423.85	2,123,000.00	422,423.85
23	CAPITAL EXPENDITURE	18,995,114.71	-	23,821,848.60
2301	FIXED ASSETS PURCHASED	8,932,000.00	-	17,540,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,932,000.00	-	17,540,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	-	13,000,000.00
23010118	PURCHASE OF SCANNERS	392,000.00	-	-

23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	840,000.00	-	1,840,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	700,000.00	-	2,700,000.00
2302	CONSTRUCTION / PROVISION	7,000,000.00	-	-
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,000,000.00	-	-
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	-	-
2303	REHABILITATION / REPAIRS	350,000.00	-	2,350,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	350,000.00	-	2,350,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	350,000.00	-	2,350,000.00
2305	OTHER CAPITAL PROJECTS	2,713,114.71	-	3,931,848.60
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,713,114.71	-	3,931,848.60
23050101	RESEARCH AND DEVELOPMENT	2,713,114.71	-	3,931,848.60

MDA:	054400100100 - Ministry of Humanitarian Affairs and Disaster Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>2,100,040,444.68</u>	<u>52,038,833.32</u>	<u>5,373,441,305.98</u>
21	PERSONNEL COST	-	-	<u>20,000,000.00</u>
2101	SALARY	-	-	<u>20,000,000.00</u>
210101	SALARIES AND WAGES	-	-	<u>20,000,000.00</u>
21010101	SALARY	-	-	20,000,000.00
22	OTHER RECURRENT COSTS	<u>1,651,167,496.03</u>	<u>5,568,833.32</u>	<u>119,858,085.97</u>
2202	OVERHEAD COST	<u>188,630,534.24</u>	<u>5,568,833.32</u>	<u>106,168,390.58</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>5,329,332.47</u>	<u>327,500.00</u>	<u>13,422,432.85</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,422,423.85	-	1,422,432.85
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,906,908.62	327,500.00	5,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	-	-	7,000,000.00
220202	UTILITIES - GENERAL	<u>5,183,987.04</u>	<u>100,000.00</u>	<u>3,675,263.81</u>
22020201	ELECTRICITY CHARGES	484,484.77	100,000.00	1,200,000.00
22020202	TELEPHONE CHARGES	339,139.34	-	339,139.34
22020203	INTERNET ACCESS CHARGES	1,453,454.31	-	1,229,215.85
22020204	SATELLITE BROADCASTING ACCESS CHARGES	339,139.34	-	339,139.34
22020205	WATER RATES	145,345.43	-	145,345.43
22020206	SEWERAGE CHARGES	2,422,423.85	-	422,423.85
220203	MATERIALS & SUPPLIES - GENERAL	<u>73,689,773.43</u>	<u>1,493,500.00</u>	<u>28,690,136.43</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,453,454.31	882,500.00	1,453,454.31
22020302	BOOKS	484,484.77	-	484,484.77
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,017,418.02	494,000.00	1,017,418.02
22020306	PRINTING OF SECURITY DOCUMENTS	484,484.77	5,000.00	484,484.77
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,689,695.39	-	1,689,695.39
22020308	FIELD & CAMPING MATERIALS SUPPLIES	4,844,487.69	-	1,844,847.69
22020309	UNIFORMS & OTHER CLOTHING	1,937,939.08	25,000.00	1,937,939.08
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,844,847.69	-	844,847.69
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	48,448,476.94	87,000.00	18,448,479.94
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	484,484.77	-	484,484.77

220204	MAINTENANCE SERVICES - GENERAL	11,966,773.80	800,000.00	8,966,773.80
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,453,454.31	-	1,453,454.31
22020402	MAINTENANCE OF OFFICE FURNITURE	339,139.34	-	339,139.34
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,844,847.69	160,000.00	3,844,847.69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	726,727.15	-	726,727.15
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,422,423.85	-	1,422,423.85
22020406	OTHER MAINTENANCE SERVICES	726,727.15	640,000.00	726,727.15
22020408	MAINTENANCE OF SEA BOATS	1,453,454.31	-	453,454.31
220205	TRAINING - GENERAL	2,422,423.85	-	1,422,423.85
22020501	LOCAL TRAINING	2,422,423.85	-	1,422,423.85
220206	OTHER SERVICES - GENERAL	28,448,476.94	20,000.00	13,445,476.94
22020601	SECURITY SERVICES	18,419,642.21	-	10,419,642.21
22020605	CLEANING & FUMIGATION SERVICES	339,139.34	20,000.00	339,139.34
22020607	RESCUE SERVICES	9,689,695.39	-	2,686,695.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	23,739,393.70	4,877.76	11,770,784.01
22020701	FINANCIAL CONSULTING	7,267,271.54	-	1,267,271.54
22020702	INFORMATION TECHNOLOGY CONSULTING	4,844,847.69	-	1,844,847.69
22020703	LEGAL SERVICES	2,422,423.85	-	1,422,423.85
22020706	SURVEYING SERVICES	3,391,393.39	4,877.76	3,391,393.39
22020708	MEDICAL CONSULTING	4,844,487.69	-	1,844,847.54
22020709	AUDITING OF ACCOUNTS	968,969.54	-	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,800,204.79	1,810,000.00	5,800,204.79
22020801	MOTOR VEHICLE FUEL COST	3,391,393.39	1,810,000.00	2,391,393.39
22020803	PLANT / GENERATOR FUEL COST	1,986,387.55	-	1,986,387.55
22020805	SEA BOAT FUEL COST	2,422,423.85	-	1,422,423.85
220209	FINANCIAL CHARGES - GENERAL	72,672.72	2,955.56	72,672.72
22020901	BANK CHARGES (OTHER THAN INTEREST)	72,672.72	2,955.56	72,672.72
220210	MISCELLANEOUS EXPENSES GENERAL	29,977,495.50	1,010,000.00	18,902,221.38
22021001	REFRESHMENT & MEALS	2,422,423.85	205,000.00	2,422,423.85
22021002	HONORARIUM & SITTING ALLOWANCE	1,695,696.69	-	1,695,696.69
22021003	PUBLICITY & ADVERTISEMENTS	1,211,211.92	-	1,211,211.92
22021004	MEDICAL EXPENSES-LOCAL	484,484.77	-	484,484.77
22021006	POSTAGES & COURIER SERVICES	84,784.83	-	84,784.83
22021007	WELFARE PACKAGES	19,379,390.77	775,000.00	10,304,117.05

22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	968,969.54	-	968,969.54
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	339,139.74	-	339,139.34
22021021	SPECIAL DAYS/CELEBRATIONS	3,391,393.39	30,000.00	1,391,393.39
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,689,695.39	-	5,689,695.39
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,689,695.39	-	5,689,695.39
22040109	GRANTS TO COMMUNITIES/NGOs	9,689,695.39	-	5,689,695.39
2207	TRANSFERS-PAYMENT	-	-	7,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	-	-	7,000,000.00
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	-	-	7,000,000.00
2208	TRANSFER-PAYMENT TO INDIVIDUALS	1,452,847,266.40	-	1,000,000.00
220801	TRANSFERS -PAYMENTS TO INDIVIDUALS	1,452,847,266.40	-	1,000,000.00
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	1,452,847,266.40	-	1,000,000.00
23	CAPITAL EXPENDITURE	448,872,948.65	46,470,000.00	5,233,583,220.01
2301	FIXED ASSETS PURCHASED	79,069,086.16	-	1,119,916,570.80
230101	PURCHASE OF FIXED ASSETS - GENERAL	79,069,086.16	-	1,119,916,570.80
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	-	347,583,272.42
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	29,069,086.16	-	325,791,636.21
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	-	-	446,541,662.17
2302	CONSTRUCTION / PROVISION	282,052,106.18	46,470,000.00	720,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	282,052,106.18	46,470,000.00	720,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	8,236,241.08	-	-
23020104	CONSTRUCTION / PROVISION OF HOUSING	4,844,847.69	46,470,000.00	720,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,844,847.69	-	-
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	150,000,000.00	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,267,271.54	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	24,708,723.24	-	-
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	82,150,174.93	-	-
2303	REHABILITATION / REPAIRS	80,000,000.00	-	-
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,000,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	80,000,000.00	-	-
2304	PRESERVATION OF THE ENVIRONMENT	-	-	618,666,649.21

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	-	-	618,666,649.21
23040102	EROSION & FLOOD CONTROL	-	-	618,666,649.21
2305	OTHER CAPITAL PROJECTS	7,751,756.31	-	2,775,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	7,751,756.31	-	2,775,000,000.00
23050101	RESEARCH AND DEVELOPMENT	3,391,393.39	-	1,538,450,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	-	-	676,550,000.00
23050103	MONITORING AND EVALUATION	4,360,362.92	-	560,000,000.00

MDA:	055100100100 - Bureau of Local Government and Chieftaincy Affairs			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
2	EXPENDITURES	<u>1,034,805,166.44</u>	<u>537,535,811.09</u>	<u>1,146,223,842.18</u>
21	PERSONNEL COST	<u>274,820,742.18</u>	<u>205,816,946.09</u>	<u>354,820,742.18</u>
2101	SALARY	<u>274,820,742.18</u>	<u>205,816,946.09</u>	<u>354,820,742.18</u>
210101	SALARIES AND WAGES	<u>274,820,742.18</u>	<u>205,816,946.09</u>	<u>354,820,742.18</u>
21010101	SALARY	274,820,742.18	205,816,946.09	354,820,742.18
22	OTHER RECURRENT COSTS	<u>374,238,322.15</u>	<u>328,853,865.00</u>	<u>580,978,050.00</u>
2202	OVERHEAD COST	<u>373,269,352.61</u>	<u>328,853,865.00</u>	<u>579,978,050.00</u>
220201	TRAVEL & TRANSPORT - GENERAL	<u>72,672,715.40</u>	<u>72,160,500.00</u>	<u>106,000,000.00</u>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,360,362.92	19,623,000.00	35,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	68,312,352.48	52,537,500.00	70,500,000.00
220202	UTILITIES - GENERAL	<u>18,844,907.18</u>	<u>14,738,615.00</u>	<u>28,548,400.00</u>
22020201	ELECTRICITY CHARGES	14,050,058.31	14,738,615.00	24,500,000.00
22020202	TELEPHONE CHARGES	203,483.60	-	310,000.00
22020203	INTERNET ACCESS CHARGES	1,295,027.79	-	1,336,500.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	777,016.67	-	801,900.00
22020205	WATER RATES	2,422,423.85	-	1,500,000.00
22020206	SEWERAGE CHARGES	96,896.95	-	100,000.00
220203	MATERIALS & SUPPLIES - GENERAL	<u>39,880,363.79</u>	<u>25,568,250.00</u>	<u>45,257,500.00</u>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,286,299.39	20,016,750.00	33,200,000.00
22020302	BOOKS	1,937,939.08	-	1,000,000.00
22020303	NEWSPAPERS	152,612.70	-	157,500.00
22020304	MAGAZINES & PERIODICALS	968,969.54	-	500,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	3,875,878.15	2,670,500.00	5,400,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,658,664.93	2,881,000.00	5,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	<u>36,345,562.91</u>	<u>36,999,150.00</u>	<u>54,509,500.00</u>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,174,180.16	8,950,650.00	13,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	484,484.77	-	500,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,627,634.46	5,800,000.00	9,500,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,823,022.44	3,203,500.00	6,009,500.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	5,329,332.46	15,320,000.00	20,000,000.00

22020406	OTHER MAINTENANCE SERVICES	2,906,908.62	3,725,000.00	5,000,000.00
220205	TRAINING - GENERAL	968,969.54	500,000.00	20,000,000.00
22020501	LOCAL TRAINING	968,969.54	500,000.00	20,000,000.00
220206	OTHER SERVICES - GENERAL	18,410,421.24	30,292,500.00	40,400,000.00
22020601	SECURITY SERVICES	13,565,573.54	10,182,500.00	16,400,000.00
22020605	CLEANING & FUMIGATION SERVICES	4,844,847.69	20,110,000.00	24,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,395,995.99	186,000.00	3,504,750.00
22020701	FINANCIAL CONSULTING	968,969.54	-	1,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	973,572.14	-	1,004,750.00
22020703	LEGAL SERVICES	1,453,454.31	186,000.00	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	41,862,245.64	33,560,000.00	66,432,850.00
22020801	MOTOR VEHICLE FUEL COST	16,472,482.16	15,756,000.00	40,230,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,165,525.01	-	1,202,850.00
22020803	PLANT / GENERATOR FUEL COST	24,224,238.47	17,804,000.00	25,000,000.00
220209	FINANCIAL CHARGES - GENERAL	968,969.54	-	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	968,969.54	-	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	139,919,201.39	114,848,850.00	214,325,050.00
22021001	REFRESHMENT & MEALS	16,472,482.16	11,327,350.00	17,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	29,069,086.16	26,395,500.00	35,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	34,301,521.67	20,805,000.00	30,400,000.00
22021004	MEDICAL EXPENSES-LOCAL	4,360,362.92	700,000.00	4,500,000.00
22021006	POSTAGES & COURIER SERVICES	484,484.77	-	500,000.00
22021007	WELFARE PACKAGES	24,224,238.47	11,501,000.00	100,000,000.00
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	6,782,786.77	-	5,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	24,224,238.47	44,120,000.00	21,925,050.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	968,969.54	-	1,000,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	968,969.54	-	1,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	968,969.54	-	1,000,000.00
23	CAPITAL EXPENDITURE	385,746,102.11	2,865,000.00	210,425,050.00
2301	FIXED ASSETS PURCHASED	41,665,690.16	2,865,000.00	206,425,050.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	41,665,690.16	2,865,000.00	206,425,050.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,844,847.69	2,865,000.00	5,000,000.00
23010113	PURCHASE OF COMPUTERS	8,720,725.85	-	-
23010114	PURCHASE OF COMPUTER PRINTERS	968,969.54	-	-

23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,906,908.62	-	-
23010117	PURCHASE OF SHREDDING MACHINES	290,690.86	-	-
23010118	PURCHASE OF SCANNERS	193,793.91	-	-
23010119	PURCHASE OF POWER GENERATING SET	19,379,390.77	-	196,925,050.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,937,939.08	-	2,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,422,423.85	-	2,500,000.00
2302	CONSTRUCTION / PROVISION	344,080,411.95	-	4,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	344,080,411.95	-	4,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	340,204,533.79	-	-
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,875,878.15	-	4,000,000.00

MDA:	011100100100 - Governor's Office						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					805,412,581.71	86,119,203.15	2,444,656,595.97
PURCHASE OF 10NO. SET EXECUTIVE CHAIRS & TABLES FOR GOVERNMENT HOUSE MAKURDI	13100125002900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	220,440,570.06	82,642,703.15	109,930,386.00
PURCHASE OF 5NO HP ELITEBOOK COMPUTER LAPTOP (HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	13100125001700 - Reform of Government and Governance - General	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	21,317,329.85	3,476,500.00	-
PURCHASE OF 2NO. KONICA BIZHUB CS54E PHOTOCOPYING MACHINES	13100125001800 - Reform of Government and Governance - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	15,503,512.62	-	-
PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOFPOWER GENERATING SET FOR GOVERNMENT HOUSE, MAKURDI.	13100125000600 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	92,052,106.18	-	92,052,110.00
PURCHASE OF 5NO.BED,1NO. OPERATTING TABLE, SETS OF SURGICAL INSTRUMENTS,1NO.	13100125000400 - Reform of Government and Governance - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	218,018,146.21	-	117,593,149.97

INCUBATOR,5NO. PATIENT MONITORS,5NO. EXAMINATION COUCHES,2NO. CENTRIFUGE MACHINES, ETC]							
PURCHASE OF MEDIA & PUBLICITY EQUIPMENT (CAMERA, MICROPHONE, TRIPOD , LIGHTING EQUIPMENT, VIDEO EDITING SOFTWARE SUCH AS ADOBE PREMIERE OR FINAL CUT PRO FOR OFFICE OF THE PRESS SECRETARY.	13100125001900 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	238,080,916.79	-	175,080,950.00
PURCHASE OF COMMUNICATIONS AND MEDIA EQUIPMENT AT GOVERNMENT HOUSE	13100125000700 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	250,000,000.00
BUILDING OF PRESS HOUSE AT THE GOVERNMENT HOUSE MAKURDI	13100125000800 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	1,700,000,000.00

MDA:	011100100200 - Deputy Governor's Office						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					49,921,310.63	-	21,938,033.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2Nos Chairs, 3Nos Tables, 2Nos Ceiling Fans, 1Nos Stools and 4Nos Television Sets	13100122000200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	2,180,181.46	-	2,500,000.00
PURCHASE OF POWER GENERATING SETS: Generator for Deputy Governor's Office, Makurdi	13100122000300 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	27,436,372.49	-	4,962,183.00
PURCHASE OF 5 No. Executive Office Tables	13100125000100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	2,185,026.31	-	3,000,000.00
PURCHASE OF 2 No. Executive Visitors Chairs	13100125000200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	678,278.68	-	3,000,000.00
PURCHASE OF 2 Set Executive Chairs for Guest	13100125000300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	3,875,878.15	-	500,000.00
Construction of Perimeter Fence at	13100122000400 - Reform of	23030121 - REHABILITATION	70111 - EXECUTIVE AND	10742400 - STATE WIDE	13,565,573.54	-	7,975,850.00

Deputy Governor's Office Makurdi	Government and Governance - General	/ REPAIRS OF OFFICE BUILDINGS	LEGISLATIVE ORGANS				

MDA:	011110500100 - Office of the Chief of Staff						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					47,500,000.00	-	95,000,000.00
FURNISHING OF OFFICE OF THE CHIEF OF STAFF	13100125001200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	7,000,000.00	-	7,000,000.00
CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	13100125001300 - Reform of Government and Governance - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	25,000,000.00	-	25,000,000.00
RESEARCH ON POLICY ADVISORY SUPPORT	13100125001400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	5,000,000.00	-	5,000,000.00
DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	13100125001500 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	6,500,000.00	-	6,500,000.00
MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF GOVERNMENT	13100125001600 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	4,000,000.00	-	4,000,000.00
FURNISHING OF OFFICE OF THE CHIEF OF STAFF	13100125002200 - Reform of Government and	23010112 - PURCHASE OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	7,000,000.00

	Governance - General	FURNITURE AND FITTINGS					
CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	13100125002300 - Reform of Government and Governance - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	25,000,000.00
RESEARCH ON POLICY ADVISORY SUPPORT	13100125002400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	5,000,000.00
DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	13100125002500 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	6,500,000.00
MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF GOVERNMENT	13100125002600 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	4,000,000.00

MDA:	011100200100 - Principal Private Secretary						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					49,500,000.00	-	99,000,000.00
FURNISHING OF OFFICE OF THE CHIEF OF STAFF	13100125001700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	7,000,000.00	-	7,000,000.00
PURCHASE OF SECURITY GADGETS AND SURVEILLANCE EQUIPMENT	13100125001800 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	6,000,000.00	-	6,000,000.00
CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	13100125001900 - Reform of Government and Governance - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	25,000,000.00	-	25,000,000.00
RESEARCH ON POLICY ADVISORY SUPPORT	13100125002000 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	5,000,000.00	-	5,000,000.00
DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	13100125002100 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	6,500,000.00	-	6,500,000.00
FURNISHING OF OFFICE OF THE CHIEF OF STAFF	13100125002700 - Reform of Government and	23010112 - PURCHASE OF OFFICE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	7,000,000.00

	Governance - General	FURNITURE AND FITTINGS					
PURCHASE OF SECURITY GADGETS AND SURVEILLANCE EQUIPMENT	13100125002800 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	6,000,000.00
CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	13100125002900 - Reform of Government and Governance - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	25,000,000.00
RESEARCH ON POLICY ADVISORY SUPPORT	13100125003000 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	5,000,000.00
DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	13100125003100 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10742400 - STATE WIDE	-	-	6,500,000.00

MDA:	011100500100 - Sustainable Development Goals (SDGs)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					537,409,635.08	-	455,892,027.86
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	13100122000500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	726,727.15	-	726,727.15
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 1NO Haier Thermocool 185 Litres Double Door Refrigerator (HRF-185BLUX) REFRIGERATORS	13100122000600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	726,727.04	-	726,727.04
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 5No Hisense 1.5HP Split Unit Air Conditioner, Copper Condenser, Super Cooling	13100121000700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	5,813,817.23	-	5,813,817.23
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6No. Office Book Shelve	13100121000800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	2,906,908.62	-	2,906,908.62
PURCHASE OF POWER GENERATING SET:1NO.40KVA Mikano	14100121000100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	26,162,177.55	-	26,162,177.55

soundproof generator [Perkins 1103-33TG1]							
CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF 9No BOREHOLES & OTHER WATER FACILITIES IN NEW PHC & CLASSROOM BLOCKS ACROSS THE 3- SENATORIAL ZONES IN THE STATE.	10100121000100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	72,072,584.85	-	52,072,584.85
CONSTRUCTION OF 9NO PHCS IN 3 SENATORIAL ZONES ACROSS THE STATE	04030121000201 - Reproductive, maternal and neonatal health	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	217,418,015.66	-	217,418,015.66
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 9No 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE 3-SENATORIAL ZONES ACROSS THE STATE	06100121000100 - Housing and Urban Development - General	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	72,072,584.85	-	70,554,977.63
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SMALL SCALE INDUSTRIES: ORANGE PACKAGING,REPACKAGING OF SESAME & SOYABEANS SEED & FRUITSFOOD PROCESSING	01030121000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	20,348,360.42	-	20,348,360.42

CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: NATIONAL LIVESTOCK TRANSFORMATION PLAN (NLTP)-CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE	01020121000100 - Ruminant (cattle, sheep & goats) production and marketing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	61,563,185.35	-	31,563,185.35
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF(UNDP) POULTRY,PIGRY,LIVESTOCK & GREEN HOUSE FARMING ACROSS 7 PILOT LOCAL GOVERNMENT INTHE 3- SENATORIAL ZONES OF THE STATE.	01020321000100 - Poultry, pig, and micro livestock production	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	57,598,546.37	-	27,598,546.37

MDA:	011100600100 - Benue State Commission for Peace and Reconciliation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					255,925,054.83	-	958,466,848.47
PURCHASE OF 15 NO.1.5hp SKYRUN AIR CONDITIONER	02100123000200 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	5,379,390.77
PURCHASE OF 18 BINATONE NO. STANDING FANS	02100125001400 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08
PURCHASE OF 1 NO. EXECUTIVE OFFICE TABLE WITH CHAIR	02100125001500 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08
PURCHASE OF 15 NO. NORMAL OFFICE TABLE WITH EXTENTION	02100125001600 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	9,379,390.77
PURCHASE OF 20 NORMAL OFFICE TABLES WITHOUT EXTENSION	02100125001700 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	3,391,393.39	-	3,391,393.39

PURCHASE OF 21 No. VISITORS CHAIRS	02100125001800 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	3,875,878.15	-	3,875,878.15
PURCHASE OF 2NO. VISITORS CHAIRS IN ROW	02100125001900 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	2,906,908.62	-	2,906,908.62
PURCHASE OF 1NO. CONFERENCE TABLE WITH CHAIRS	02100125002000 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
PURCHASE OF 15 NO. LG FRIDGE	02100125002100 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	3,391,393.39	-	3,391,393.39
PURCHASE OF CURTAINS AND FITTINGS	02100125002200 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
PURCHASE OF 10 NO. LG 43" SMART LED TV	02100125002300 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
PURCHASE OF 1 NO. MAIKANO 200 KVA SOUNDPROOF POWER GENERATING SET	02100125002400 - Societal Re-orientation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	35,000,000.00	-	25,000,000.00
PURCHASE OF TOUCH LIGHTS, BOOTS,	02100123000500 - Societal Re-	23010112 - PURCHASE OF OFFICE	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69

SCANNERS AND CCTV CAMERAS	orientation - General	FURNITURE AND FITTINGS					
REHABILITATION/REPAIRS OF BENUE STATE COMMISSION FOR PEACE AND RECONCILIATION OFFICE BUILDING	02100125000100 - Societal Re-orientation - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	-
DATA COLLECTION ON CRISES TRIGGERS ACROSS THE 23LGAs, DEVELOPMENT OF ROOT CAUSE OF THE VARIOUS CAUSE OF CONFLICT IN BENUE STATE (CONFLICT ANALYSIS, STAKE HOLDER MAPPING, CONFLICT MAPPING, ETC)	02100123000600 - Societal Re-orientation - General	23050101 - RESEARCH AND DEVELOPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	33,913,933.86	-	21,352,681.37
MONITORING AND EVALUATION OF PEACE BUILDING PROJECTS AND PROGRAMMES,FOLLOW UP OF IDPs, CRISIS AREAS, ETC	02100123000700 - Societal Re-orientation - General	23050103 - MONITORING AND EVALUATION	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	14,534,543.08	-	10,534,543.08
consturction of temporary shelters at the IDP camps across the state for IDPs	02100126000100 - Societal Re-orientation - General	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	-	-	250,000,000.00
COMMUNITY-LED PEACEBUILDING AND CONFLICT RESOLUTION PROGRAM FOR HOST COMMUNITIES AND IDPS IN GUMA, MAKURDI, AND AGATU, BENUE STATE	13100126002300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	600,000,000.00

MDA:	011100800100 - Benue State Emergency Management Agency (BENSEMA)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					2,378,820,217.55	311,999,462.38	2,390,176,215.56
PURCHASE OF 4NOS DAF TRUCK	03100125000100 - Poverty Alleviation - General	23010107 - PURCHASE OF TRUCKS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	360,456,668.40	-	60,456,668.40
PURCHASE OF 2NOS TOYOTA HILUX 2024 MODEL	03100125000200 - Poverty Alleviation - General	23010107 - PURCHASE OF TRUCKS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	193,793,907.74	-	93,793,907.74
PURCHASE OF 2NOS TOYOTA HUMMER BUSES	03100125000300 - Poverty Alleviation - General	23010108 - PURCHASE OF BUSES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	174,414,516.97	-	74,414,516.97
PURCHASE OF 360 CONFERENCE CHAIRS, 10NO. CONFERENCE TABLES, 50NO. EXECUTIVE CHAIRS & TABLES, 50NO.SEMI EXECUTIVE AND TABLES	03100124000500 - Poverty Alleviation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	242,242,384.68	-	42,242,384.68
PURCHASE OF 1NO OPTOMA S334E 3800 3D LUMENS PROJECTOR	03100124000300 - Poverty Alleviation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF 1NO. 360-CAPACITY	03100124000400 - Poverty	23020101 - CONSTRUCTIO N / PROVISION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	823,624,107.91	311,999,462.38	75,000,000.00

CONFERENCE HALL AT SEMA HEAD QUARTERS	Alleviation - General	OF OFFICE BUILDINGS					
PROVISION OF SOLAR POWER FOR THE BENUE STATE EMERGENCY MANAGEMENT AGENCY HEADQUARTERS	03100123000100 - Poverty Alleviation - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	119,183,253.26	-	119,183,253.26
CONSTRUCTION OF TOLL FREE EMERGENCY CONTACT CENTRE & SWIFT RESPONSE CORDINATION CENTRE	03100125000400 - Poverty Alleviation - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	387,587,815.49	-	87,587,815.49
REHABILITATION & REPAIRS OF OFFICE BUILDING AT BESEMA HEADQUARTERS	03100124000600 - Poverty Alleviation - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	72,672,715.40	-	24,990,161.99
PURCHASE OF SECURITY MONITORING EQUIPMENTS FOR SEMA EMERGENCY COMMAND AND CONTROL CENTRE	03100126000100 - Poverty Alleviation - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	43,852,441.67
PURCHASE OF VIDEO MANAGEMENT SYSTEM SOFTWARE AND LICENSE FOR SEMA EMERGENCY COMMAND AND CONTROL CENTRE	03100126000200 - Poverty Alleviation - General	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	95,550,000.00
PURCHASE OF 2NOS 2023 TOYOTA HIACE BUS UTILITY VEHICLES FOR SEMA EMERGENCY COMMAND AND CONTROL CENTRE	03100126000300 - Poverty Alleviation - General	23010108 - PURCHASE OF BUSES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	67,000,000.00
PURCHASE OF 1NO SECURITY SURVEILLANCE	03100126000400 - Poverty Alleviation - General	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	511,424,000.00

SOFTWARE,SURVEILLANCE CAMERAS							
PURCHASE OF 3NOS METEOR II DRON AND 1NO HORNET DRONE FOR SECURITY SURVEILLANCE	03100126000500 - Poverty Alleviation - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	906,944,250.84
PURCHASE OF 10NOS 20 SEATER CONFERENCE TABLES	03100126000600 - Poverty Alleviation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	12,000,000.00
PURCHASE OF 50NO. EXECUTIVE CHAIRS AND TABLE	03100126000700 - Poverty Alleviation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	2,850,000.00
PURCHASE OF 50NO. SEMI EXECUTIVE CHAIRS AND TABLES.	03100126000800 - Poverty Alleviation - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	2,850,000.00
CONSTRCTIOIN OF 2 IN 1, 6 ROOMS OFFICE BUILDING AT SEMA HEAD QUARTERS MAKURDI	03100126000900 - Poverty Alleviation - General	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	72,000,000.00
PURCHASE OF SECURITY MONITORING EQUIPMENTS FOR SEMA EMERGENCY COMMAND AND CONTROL CENTRE	03100126001000 - Poverty Alleviation - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	45,509,413.40
REHABILITATION & REPAIRS OF OFFICE BUILDING AT BESEMA HEADQUARTERS	03100124000600 - Poverty Alleviation - General	23030121 - REHABILITATI ON / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	47,682,553.41

MDA:	011101000100 - Public Procurement Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					150,190,278.50	-	150,190,278.50
PURCHASE OF 5NOS FIREFIGHTING GEAR	13100125003200 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF 7NOS OFFICE BUILDING AT HEADQUARTERS OF BPPC	13100125003300 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70443 - CONSTRUCTION	10742400 - STATE WIDE	145,345,430.81	-	145,345,430.81

MDA:	011101200100 - Benue Investment Promotion Agency						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					712,114,642.54	-	2,114,981,621.81
PURCHASE OF 2NO NETWORK SERVERS	11100125002800 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	32,944,964.32	-	-
PURCHASE OF NETWORK BACKUP DEVICES	11100125002900 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	16,472,482.16	-	-
FURNISHING OF OFFICES AND THE BOARD ROOM WITH 150NO. OFFICE EXECUTIVE RECLINE CHAIRS, 150NO.YF AVERY EXECUTIVE OFFICE TABLES, 30NO. LG AIR CONDITIONERS,50NO. GASA FANS, AND OFFICE CABINETS	13100125003000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	96,896,953.87	-	330,000,000.00
PURCHASE OF CATERING EQUIPMENTS FOR CANTEEN	13100125000100 - Reform of Government and Governance - General	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	77,517,563.10	-	87,517,563.10

CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP (State contribution N23Billion, LGCs N2Billion each)	13100125003100 - Reform of Government and Governance - General	23020124 - CONSTRUCTION OF MARKETS/PARKS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	296,896,953.87	-	-
BUILDING OF LOCAL AREA NETWORK. WEBSITE DESIGN,WEB HOSTING, EMAIL HOSTING AND INTERNET CONNECTIVITY	11100125000200 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	50,507,514.61	-	60,500,980.00
REFURBLISHMENT OF OFFICE PREMISES AT HEADQUARTERS MAKURDI	13100125003200 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	81,393,441.25	-	574,560,452.45
INVESTMENT SUMMITS (AGRIC, HOUSING AND MINNING)	13100125003400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	59,484,769.36	-	541,000,000.00
PURCHASE OF OFFICE BUILDING FOR AGENCY	13100126000100 - Reform of Government and Governance - General	23010102 - PURCHASE OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	-	-	164,724,821.58
INSTALLATION OF 30KVA SOLAR BACKUP POWER AND ACCESSORIES FOR AGENCY	14100126000100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	-	-	114,435,420.00
PURCHASE OF 1NO. 250KVA PERKINS SOUND PROOF	14100126000200 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	-	-	242,242,384.68

GENERATOR FOR AGENCY							

MDA:	011101600100 - Benue State Council on Climate Change						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					3,344,847,693.59	3,580,000.00	1,882,617,617.99
EROSION AND FLOOD CONTROL PROJECT IN LOGO	20100125000100 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10711200 - LOGO	484,484,769.36	-	84,484,770.00
EROSION AND FLOOD CONTROL PROJECT IN AGATU	20100125000200 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10730200 - AGATU	284,484,769.36	-	84,484,770.00
EROSION AND FLOOD CONTROL PROJECT IN KATSINA ALA	20100125000300 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10710900 - KATSINA-ALA	284,484,769.36	-	84,484,770.00
EROSION AND FLOOD CONTROL PROJECT IN MAKURDI, OTUKPO, USHONGO, OGBADIBO AND ADO	20100125000400 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	284,484,769.36	2,386,666.67	999,724,227.99
EROSION AND FLOOD CONTROL PROJECT IN GBOKO	20100125000500 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10720500 - GBOKO	284,484,769.36	1,193,333.33	84,484,770.00
EROSION AND FLOOD CONTROL PROJECT IN BURUKU	20100125000600 - CLIMATE CHANGE - General	23040102 - EROSION & FLOOD CONTROL	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10720400 - BURUKU	284,484,769.36	-	84,484,770.00
PLANTING OF BAMBOO TREES IN	20100125000700 - CLIMATE	23040101 - TREE PLANTING	70541 - PROTECTION OF	10721300 - MAKURDI	284,484,769.36	-	200,000,000.00

MAKURDI ALONG RIVER MAKURDI	CHANGE - General		BIODIVERSITY AND LANDSCAPE				
PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER GBOKO	20100125000800 - CLIMATE CHANGE - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10720500 - GBOKO	284,484,769.36	-	84,484,770.00
PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER BURUKU	20100125000900 - CLIMATE CHANGE - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10720400 - BURUKU	384,484,769.36	-	84,484,770.00
PURCHASE OF TWO MILLION CLEAN COOKING STOVES FOR THE BENUE HOUSEHOLDS	20100125000500 - CLIMATE CHANGE - General	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	484,484,769.36	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS.	13100126000200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	20,000,000.00
PURCHASE OF 1NO. 100KVA PERKINS SOUND PROOF POWER GENERATING SET FOR BSCCC HEADQUARTERS	14100126000300 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	1,000,000.00
PURCHASE OF SECURITY EQUIPMENT (CCTV CAMERA, HANDHELD	13100126000300 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	500,000.00

SCANNERS, LED TOUCH LIGHTS ETC)							
PURCHASE OF AIR NAVIGATIONAL EQUIPMENT FOR CLIMATE CHANGE CONTROLS & MONITORING AND CONTROL TECHNOLOGIES SUCH AS RENEWABLE ENERGY SYSTEMS, CARBON CAPTURE AND STORAGE SYSTEMS	20100126000100 - CLIMATE CHANGE - General	23010131 - PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	70,000,000.00

MDA:	011102000100 - Benue State Social Investment Programme						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					129,841,918.18	-	189,824,396.18
MONITORING AND EVALUATION FRAME WORK MECHANISM TO ASSESS PERFORMANCE, MEASURE OUTCOMES AT BSSIP A HQTRS	13100112400100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	96,896,953.87	-	10,563,226.46
RESEARCH & DEVELOPMENT FOR BSSIP A	13100126000400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	20,422,234.12
PURCHASE 6KG FIRE EXTINGUISHA FOR BSSIP A	13100112500300 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	5,813,817.23	-	4,298,876.77
PURCHASE OF 1NO 100 KVA PERKINS SOUND PROOF GENERATOR FOR BSSIP A	14100112500000 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	6,832,899.23
HEALTH MEDICAL/EQUIPMENT OPERATING ROOM SOLUTION VENTILATOR	13100112400000 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	7,751,756.31	-	7,751,756.31

ANESTHESIA MACHINE SURGICAL TABLE ELECTRONE							
TRAINING OF COOKS ON FOOD SAFETY AND HYGENE AT BSSIPAHQTRS	13100126000500 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	4,422,464.13
ESTABLISHMENT OF SCHOOL GARDEN ACROSS PUBLIC PRIMARY SCHOOLS IN BENUE STATE.	13100126000600 - Reform of Government and Governance - General	23040101 - TREE PLANTING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	2,767,869.77
monitoring and evaluation of school feeding and cash transfer to aged and vulnerables program in the state	13100112500100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	132,765,069.39

MDA:	011102100500 - Bureau of Archives, Research and Documentation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					4,195,638.10	-	1,843,782.72
PURCHASE OF 2NO STEEL BOOK SHELVES FOR ARCHIVAL MATERIAL	05060225000100 - Research and development	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70851 - R & D RECREATI ON, CULTURE AND RELIGION	10742400 - STATE WIDE	2,422,423.85	-	1,843,782.72
REHABILITATION / REPAIRS OF BARD HQTRS BUILDING	05060222001000 - Research and development	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70851 - R & D RECREATI ON, CULTURE AND RELIGION	10742400 - STATE WIDE	1,773,214.26	-	-

MDA:	011103300100 - Benue State Aids Control Agency (BENSACA)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					77,517,563.10	-	34,065,269.73
REPAIRS OF ROOF LEAKAGES AND FALLEN/CRACKS WALLS ON THE OFFICE BUILDING	04030425000204 - Communicable diseases	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	10742400 - STATE WIDE	77,517,563.10	-	34,065,269.73

MDA:	011103700100 - Muslim Pilgrims Welfare Board (MPWB)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					87,000,000.00	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF PERMANENT SECRETARIAT ALONG NAKA ROAD, MAKURDI	06100120000100 - Housing and Urban Development - General	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	10742400 - STATE WIDE	45,000,000.00	-	-
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE AT THE MPWB COMPLEX, NAKA ROAD MAKURDI.	06100122000800 - Housing and Urban Development - General	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	10742400 - STATE WIDE	17,000,000.00	-	-
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: Rehabilitation of Office Building at MPWB along NAKA Road, Makurdi	06100121000400 - Housing and Urban Development - General	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	10742400 - STATE WIDE	25,000,000.00	-	-

MDA:	011103800100 - Christian Pilgrims Welfare Board (CPWB)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					25,000,000.00	-	10,986,306.96
Purchase of 1N0 100KVA Mikano Generator for CPWB.	02100122000200 - Societal Re-orientation - General	23010119 - PURCHASE OF POWER GENERATING SET	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	10721300 - MAKURDI	25,000,000.00	-	10,986,306.96

MDA:	011104500100 - Benue State Pension Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					51,305,444.14	-	11,014,543.18
PURCHASE OF 4No.upholstery chairs	13100125003600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	10721300 - MAKURDI	2,450,000.00	-	2,480,000.00
CONSTRUCTION / PROVISION OF 1NO. BEPCOM OFFICE COMPLEX (- Design)	13100125003700 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10721300 - MAKURDI	23,739,753.70	-	-
CONSTRUCTION OF ICT INFRASTRUCTURES- Back up Data server; Upgrade of Account software/Biometric/CP S Software	13100125003900 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	10721300 - MAKURDI	14,534,543.08	-	8,534,543.18
REHABILITATION / REPAIRS OF 7 Sub-Treasury OFFICE BUILDINGS For pension use	13100125003800 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10721300 - MAKURDI	10,581,147.36	-	-

MDA:	011110100100 - Bureau of Special Projects & Infrastructure						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					48,724,473,555.39	8,535,560,694.24	27,981,867,884.36
CONSTRUCTION OF NEW GOVERNOR'S OFFICE , MAKURDI	13100124002000 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	1,179,350,798.20	-	1,091,865,848.23
RENOVATION OF BENUE TELEVISION STUDIO MAKURDI	11100124002100 - Information Communication and Technology - General	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	364,788,551.00
CONSTRUCTION OF 7 NO NEW TOWNSHIP ROADS IN MAKURDI	17100126000100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	10721300 - MAKURDI	-	-	2,098,840,000.00
CONSTRUCTION OF 11.1 KM NEW TOWNSHIP ROADS IN VANDEIKYA	17100126000200 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	10712300 - VANDEIKYA	-	-	1,778,490,000.00
CONSTRUCTION OF MAKURDI INTERNATIONAL/CARRGO AIRPORT	18100125000100 - Airways - General	23020117 - CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	70454 - AIR TRANSPORT	10742500 - OUTSIDE STATE	2,441,288,788.10	-	6,343,810,684.72
RENOVATION OF GOVERNMENT GIRL'S MODEL (EXCHANGE)	05010325000200 - Education sector	23030106 - REHABILITATION / REPAIRS -	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	1,360,736,840.80	-	360,736,840.80

SECONDARY SCHOOL ALIADE AND GOVERNMENT COLLEGE MAKURDI	coordination mechanisms	PUBLIC SCHOOLS					
RENOVATION OF IBRAHIM BADAMOSI BABANGIDA (IBB) SQUARE, MAKURDI	13100125004000 - Reform of Government and Governance - General	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	1,500,000,000.00	-	503,082,254.37
RENOVATION/CONSTRUCTION OF SPECIAL PUBLIC (GOVERNMENT) BUILDINGS ACROSS THE STATE	13100125004100 - Reform of Government and Governance - General	23030103 - REHABILITATION / REPAIRS - HOUSING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	1,773,331,160.45	150,000,000.00	2,000,000,000.00
REHABILITATION/CONSTRUCTION OF 30KM BRANCH ATSER - KORINYA - WUESE ROAD	17100126000300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	10711000 - KONSHISHA	-	-	1,000,000,000.00
CONSTRUCTION OF 43 KM SANKERA - CHITO - VAASE ROAD	17100126000400 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10712100 - UKUM	-	-	1,383,100,000.00
CONSTRUCTION OF 47 KM DAUDU - GBAJIMBA ROAD	17100126000500 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10720600 - GUMA	-	-	1,000,000,000.00
CONSTRUCTION OF 32.5 KM ITYO MU - ADETSAV - IGBOR MARKERT ROAD	17100126000600 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	-	-	1,123,750,000.00

CONSTRUCTION OF 29.30 KM AGER - TSE CHONGO - TSENZUGHUL ROAD WITH SPUR TO GBEM AT NYARO AND SPUR TO TORTIV AT TSE CHONGO	17100126000700 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10712300 - VANDEIKYA	-	-	1,554,950,000.00
CONSTRUCTION OF 40,86 KM IKYOGEN - AGBATSE - CAMEROUN ROAD	17100126000800 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10711100 - KWANDE	-	-	1,000,000,000.00
CONSTRUCTION OF 9.70 KM ADIKPO MBAAGWA ROAD	17100126000900 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10712200 - USHONGO	-	-	3,000,000.00
RENOVATION OF CSO'S RESIDENCE AT GOVERNMENT MAKURDI	13100126000700 - Reform of Government and Governance - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	259,401,511.15
RENOVATION OF GOVERNOR'S LODGE ASOKORO, ABUJA	13100126000800 - Reform of Government and Governance - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	500,000,000.00
RENOVATION OF ADC QUARTERS AT GOVERNMENT HOUSE MAKURDI	13100126000900 - Reform of Government and Governance - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	50,000,000.00

REMODELLING OF BENUE DIGITAL ECONOMY HOUSE MAKURDI	13100126001000 - Reform of Government and Governance - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	1,501,890,567.82	-	800,000,000.00
REHABILITATION OF NYSC CORPERS' LODGE, MAKURDI	08100126000100 - Youth - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	10742400 - STATE WIDE	-	-	270,000,000.00
CONSTRUCTION OF 3 KM AKAWA TORKULA POLYTECHNIC - NAVY BASE ROAD MAKURDI	17100126001000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70133 - OTHER GENERAL SERVICES	10721300 - MAKURDI	-	-	800,548,982.23
PROVISION OF ELECTRICITY ACROSS THE STATE	14100126000400 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	1,000,000,000.00
CONSTRUCTION OF 4.10 KM HEAD BRIDGE - HAUSA QUARTERS - VICTORY BIBLE CHURCH, K/ALA	17100126001100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10710900 - KATSINA-ALA	-	-	353,000,000.00
CONSTRUCTION OF Gbise - Agu - Center - Mbaikyer road	17100126001200 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10710900 - KATSINA-ALA	-	-	10,000,000.00
CONSTRUCTION OF 11.50 KM ANONGO - GBAGBONGOM - TSE SHANDE - ADIKPO	17100126001300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10712300 - VANDEIKYA	-	-	587,500,000.00

CONSTRUCTION OF 2 NO TOWNSHIP ROADS IN GBOKO	17100126001400 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10720500 - GBOKO	-	-	107,623,573.21
CONSTRUCTION OF 22 KM OLAGBINO - EDE OKPOGA - EKE OROKAMU TO EDE OTUKPA ROAD	17100126001500 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10731500 - OGBADIBO	-	-	950,000,000.00
RENOVATION AND REHABILITATION OF MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION OFFICE, MAKURDI	13100124002200 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	72,000,000.00	189,914,010.70	-
MONITORING OF GOVERNMENT PROJECTS ACROSS THE STATE	13100126001100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	687,379,638.65
CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	13100124000500 - Reform of Government and Governance - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	10742400 - STATE WIDE	23,584,578,060.71	-	-
CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	13100124000400 - Reform of Government and Governance - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70443 - CONSTRUCTION	10742400 - STATE WIDE	13,391,293,367.08	8,195,646,683.54	-
MAINTENANCE OF ROADS IN THE STATE	13100124000600 - Reform of Government and	23030113 - REHABILITATION / REPAIRS - ROADS	70443 - CONSTRUCTION	10742400 - STATE WIDE	1,920,003,972.23	-	-

	Governance - General						

MDA:	011113200100 - Bureau for International Cooperation & Development						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					14,534,543.08	-	30,448,476.94
PURCHASE OF 10 NO SET OF EXECUTIVE CHAIRS & TABLES FOR INT. COOP MAKURDI	13100124000100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	14,534,543.08	-	10,224,238.47
RESEARCH AND DEVELOPMENT	13100126001200 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	3,000,000.00
COMPUTER SOFTWARE ACQUISITION	13100126001300 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	10,224,238.47
MONITORING AND EVALUATION OF MINISTRY OF POWER AND ENERGY,BICD,, MINISTRY OF WORKS,MINISTRY OF EDUCATION, SUBEB, SEMA, BEPC,MINISTRY OF EDUCATION,MOF. MINISTRY OF YOUTH AND SPORTS, BUREAU OF CULTURE	13100126001400 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	7,000,000.00

MDA:	011113700100 - Bureau of Homeland Security						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					939,457,633.39	-	1,852,859,576.05
PURCHASE OF 12 NO. HP LAPTOPS, 23 NO HP DESK TOP COMPUTERS	11100126000100 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	-	-	-
PURCHASE OF 8 NO LASERJET PRINTERS. 1 NO KYOCERA TASKAFELA	11100126000200 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	-	-	-
PURCHASE OF 3 NO XEROS PHOTOCOPIERS	11100126000300 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	-
PURCHASE OF 5 NO EXECUTIVE TABLES AND CHAIRS, 12 NO SEMI EXECUTIVE TABLES AND CHAIRS, 23 NO ORDINARY TABLES AND CHAIRS, 1 NO 20 SEATED CONFERENCE TABLES AND CHAIRS AND WINDOW BLINDS AND OTHER ACCESSORIES	13100125004300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	23,507,201.01	-	25,857,921.11

PUCHASE OF 12 NO 1 HP A/CS, 2 NO2 HP STANDING A/CS (R410), 6 NO SCANFROST MEDIUM SIZE FRIDGE	13100125004400 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	12,693,500.96	-	13,962,751.05
PROCUREMENT OF 3 NO MATRICE 350 RTK DRONES	13100125004500 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	290,690,861.62	-	319,759,947.78
PROCUREMENT OF GADGETS - CCTV CAMERAS, HANDHELD SCANNERS, WALKIE TALKIE RADIO WITH EAR-PIECE AND OTHER SECURITY HARDWARE AND EQUIPMENT	13100125004600 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	388,556,785.03	-	747,172,411.30
CONSTRUCTION OF FORWARD OPERATING STATIONS IN AGATU, GUMA, KONSHISHA/OJU, GWER WEST, (KATSINA ALA/ UKUM/LOGO) AND KWANDE LOCAL GOVERNMENT AREAS	06100125000300 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	67,827,867.71	-	-
RENOVATION OF TEN UNITS OFFICE BLOCKS AT THE HEADQUARTERS OF BUREAU OF HOMELAND SECURITY	06100125000400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	156,181,417.07	-	746,106,544.81

MDA:	011113800100 - Benue State Bureau of Entrepreneurship & Wealth Creation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,244,863,266.51	-	546,196,584.95
PURCHASE OF 10NO.EXECUTIVE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET, 6NO. LG 2HP AIR-CONDITIONER, 2NO. ADJUSTABLE SHELVES, 10NO. STC CEILING FANS & 6NO. LG REFRIGERATOR	13100124000900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	13,836,885.01	-	13,836,885.01
PURCHASE OF 1NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE BENUE STATE BUREAU OF ENTREPRENEURSHIP AND WEALTH CREATION	14100124000100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	48,448,476.94	-	48,448,476.94
PURCHASE OF PROJECTORS TO FACILITATE TEACHING AND LEARNING FOR BUREAU	05040225000100 - Instructional and learning materials	23010113 - PURCHASE OF COMPUTERS	70411 - GENERAL ECONOMIC AND	10721300 - MAKURDI	861,413.92	-	-

			COMMERCIAL AFFAIRS				
PURCHASE OF NO.1,000 FARM INPUTS (SPRAYERS, IMPROVED SEEDS, HERBICIDES, PESTICIDES ETC)	01030325000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro- chemicals etc.)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	261,195,428.86	-	218,390,161.22
PURCHASE OF SUNDRY BASIC INSTRUMENTS AND WORKSHOP EQUIPMENT	13100125004700 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70442 - MANUFACTUR ING	10721300 - MAKURDI	726,727,154.04	-	126,727,154.04
CONSTRUCTION OF SOLAR POWER FOR BENUE STATE BUREAU OF ENTREPRENEURSHIP AND WEALTH CREATION	14100124000200 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	38,758,781.55	-	38,758,781.55
REHABILITATION / REPAIRS BENUE STATE BUREAU OF ENTREPRENEURSHIP AND WEALTH CREATION	06100125000500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	145,345,430.81	-	90,345,430.81
MONITORING & EVALUATION OF PROJECTS AND PROGRAMS BY BENUE STATE BUREAU OF ENTREPRENEURSHIP AND WEALTH CREATION	13100125004800 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	9,689,695.39	-	9,689,695.39

MDA:	011200400100 - Benue State House of Assembly Service Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					-	-	632,638,121.03
Purchase of the rented office Complex located at old Assembly Qauters Makurdi	13100126002900 - Reform of Government and Governance - General	23010102 - PURCHASE OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	150,000,000.00
PURCHASE OF 2No. ACE710 Honda Motorcylce	13100126003000 - Reform of Government and Governance - General	23010104 - PURCHASE MOTOR CYCLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	4,000,000.00
PURCHASE OF 1No. Toyota SUVs	13100126003100 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	40,000,000.00
PURCHASE OF 1No. Toyota Hilux 2024 Model	13100126003200 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	40,000,000.00
PURCHASE OF 1No. Toyota Bus 2024 Model	13100126003300 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	40,000,000.00
PURCHASE OF 8No. Executive Office Table With	13100126003400 - Reform of	23010112 - PURCHASE OF	70111 - EXECUTIVE	10721300 - MAKURDI	-	-	50,000,000.00

Extension And Executive Chair at ₦ 500,000 each, 15No. Manager Office Table And Mesh Swivel Chair at ₦ 200,000 each, 8No. Modern Executive CEO Office Swivel And Visitors Chair at ₦ 500,000 each, 15No. Modern Executive Wooden & Leather Visitor Office Chair at ₦ 200,000 each and 10No Skyrun 1HP Split Inverter Air Conditioner (KF-25GWHDI-X9/T) at ₦ 400,000 each	Government and Governance - General	OFFICE FURNITURE AND FITTINGS	AND LEGISLATIVE ORGANS				
PURCHASE OF 20No. Hp Stream 11 Intel Celeron 4GB RAM- 64GB HDD WIN 10+ 32GB FLASH laptops at ₦ 200,000 each for 8 Commissioners and 8 Heads of Department 4 others	13100126003500 - Reform of Government and Governance - General	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	4,000,000.00
PURCHASE OF 16No. Hp LaserJet M110We AirPrint Black And White Wireless Printer at ₦ 175,000 each for 8 Commissioners and 8 Heads of Department	13100126003600 - Reform of Government and Governance - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	1,000,000.00
PURCHASE OF 1No. Sharp Multifunction Photocopier With Adf - Ar-6023nv at ₦990,000 each	13100126003700 - Reform of Government and Governance - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	2,000,000.00
PURCHASE OF electrical typewriter	13100126003800 - Reform of Government and	23010116 - PURCHASE OF TYPEWRITERS	70111 - EXECUTIVE AND	10721300 - MAKURDI	-	-	500,000.00

	Governance - General		LEGISLATIVE ORGANS				
Purchase of 1No. Hp Shredding machine	13100126003900 - Reform of Government and Governance - General	23010117 - PURCHASE OF SHREDDING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	500,000.00
PURCHASE OF 1No. Hp Scanjet Pro 2500 F1 Flatbed Scanner at ₦420,000	13100126004000 - Reform of Government and Governance - General	23010118 - PURCHASE OF SCANNERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	540,000.00
Purchase of 1No. 4KVA Mikano power generating set	13100126004100 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	4,000,000.00
PURCHASE OF canteen/Kitchen Equipment	13100126004200 - Reform of Government and Governance - General	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	1,000,000.00
PURCHASE OF health/medical equipment EQUIPPING OF ASSEMBLY CLINIC	13100126004300 - Reform of Government and Governance - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	20,000,000.00
PURCHASE OF fire fighting equipment	13100126004400 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	5,000,000.00
PURCHASE OF library books and equipment	13100126004500 - Reform of Government and Governance - General	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	5,000,000.00

PURCHASE OF security equipment	13100126004600 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	5,000,000.00
CONSTRUCTION / PROVISION OF SOLAR ELECTRICITY	13100126004700 - Reform of Government and Governance - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	10,215,098.02
CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	13100126004800 - Reform of Government and Governance - General	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	214,667,924.99
CONSTRUCTION OF ICT INFRASTRUCTURES	13100126004900 - Reform of Government and Governance - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	5,000,000.00
RESEARCH AND DEVELOPMENT	13100126005000 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	10,000,000.00
COMPUTER SOFTWARE ACQUISITION	13100126005100 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	10721300 - MAKURDI	-	-	20,215,098.02

MDA:	012300100100 - Ministry of Information & Orientation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					878,260,649.45	-	1,898,500,469.14
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	11100123011600 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	87,430,640.00	-	145,345,430.81
PURCHASE OF 2NO 5KW TRANSMITTER FOR RADIO BENUE WITH ACCESSORIES	11100123011700 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	52,288,338.49
CONSTRUCTION OF AMINU ISAH CULTURAL /OFFICE COMPLEX	11100123008900 - Information Communication and Technology - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
REACTIVATION & OVERHAUL OF RADIO BENUE TELEVISION	11100123011800 - Information Communication and Technology - General	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	48,448,476.94	-	48,448,476.94
REHABILITATION OF OUTDOOR/INDOOR AMINU ISAH KANTOGORA THEATRE	11100123011900 - Information Communication and Technology - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	742,381,532.51	-	48,448,476.94

PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	11100124001100 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	500,142,350.00
PURCHASE OF 4NO. OF AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	11100124000400 - Information Communication and Technology - General	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	166,936,019.76
REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS & BENUE TODAY STUDIOS.	11100124001200 - Information Communication and Technology - General	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	265,151,828.38
PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, BENUE TELEVISION	11100126000400 - Information Communication and Technology - General	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	150,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS FOR BPPC MAKURDI (VOICE NEWSPAPER)	11100126000500 - Information Communication and Technology - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	40,000,000.00
PURCHASE OF 15 NO. HP LAPTOP COMPUTERS, COREi7 FOR BPPC, MAKURDI	11100126000600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-

PURCHASE OF 5NO. COLOUR HP LASERJET PRO Mfp M479dw WIRELESS MULTIFUNCTION COMPUTER PRINTER, BPPC MAKURDI	11100126000700 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PROVISION OF 2NO. BIZHUB KONICA MINOLTA OFFICE PHOTOCOPIERS BPPC, MAKURDI	11100126000800 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PURCHASE OF 10NO. HP SCANNER PC300 SCANNER FOR BPPC, MAKURDI	11100126000900 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PURCHASE OF 15 NO. HP LAPTOP COMPUTERS, COREi7 FOR MOINFO, MAKURDI	11100126001000 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PURCHASE OF 5NO. COLOUR HP LASERJET PRO Mfp M479dw WIRELESS MULTIFUNCTION COMPUTER PRINTER, MOINFO MAKURDI	11100126001100 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PROVISION OF 2NO. BIZHUB KONICA MINOLTA OFFICE PHOTOCOPIERS MOINFO, MAKURDI	11100126001200 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
PURCHASE OF 10NO. HP SCANNER PC300 SCANNER FOR MOINFO, MAKURDI	11100126001300 - Information Communication	23010118 - PURCHASE OF SCANNERS	70831 - BROADCASTING AND	10742400 - STATE WIDE	-	-	-

	and Technology - General		PUBLISHING SERVICES				
PURCHASE AND INSTALLATION OF WEB OFFSET ENGEI IMPACTA/RANGER PRINTING MACHINE AND PROCUREMENT OF OTHER MACHINERIES AT BPPC	11100126001400 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	400,000,000.00
RENOVATION OF DILAPIDATED LIBRARY BOARD HEADQUARTERS COMPLEX IN MAKURDI	06100126000100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	-
NUT.5.IEC/SBCC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE	04030626000104 - Nutrition	23050104 - ANNIVERSARIES/C ELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	4,214,864.00
NUT.5.IEC/SBCC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE	04030626000204 - Nutrition	23050104 - ANNIVERSARIES/C ELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	5,907,344.00
NUT.5.IEC/SBCC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE PHASE 2	04030626000304 - Nutrition	23050104 - ANNIVERSARIES/C ELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	4,305,768.00
NUT.5.IEC.SBCC/RCCE SUSTAINED : IMPACT IN THE BENUE STATE EMERGENCY RESPONSE AT THE INT'L MARKET IN BENUE STATE.	04030626000404 - Nutrition	23050104 - ANNIVERSARIES/C ELEBRATIONS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	10,600,885.32

MONITORING AND EVALUATION	13100125006200 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	-	-	56,710,686.51

MDA:	012300300100 - Benue State Television Corporation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					18,822,233.29	-	37,509,651.56
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 15NO EXECUTIVE CHAIRS,30NO TABLES	11100122001200 - Information Communication and Technology - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	8,478,483.46	-	8,478,483.46
PURCHASE OF 200KVA MIKANO POWER GENERATING SET FOR BENUE TV	11100122000300 - Information Communication and Technology - General	23010119 - PURCHASE OF POWER GENERATING SET	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	1,627,868.83	-	1,627,868.83
LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION HQTRS.	11100122000300 - Information Communication and Technology - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	3,391,393.39	-	3,391,393.39
REHABILITATION OF BENUE STATE TELEVISION HEADQUARTERS OFFICE COMPLEX	11100122000400 - Information Communication and Technology - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	1,254,815.55	-	1,254,815.55
ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE TELEVISION	11100122000900 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	4,069,672.06	-	22,757,090.33

MDA:	012305500100 - Government Printing Department						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					144,328,012.79	-	143,407,491.73
PURCHASE OF 1NO DELL DESKTOP COMPUTER	11100125000400 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	460,260.53	-	-
PURCHASE OF 1NO HP COLOR LASERJET PRINTER	11100125000500 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	460,260.53	-	-
PURCHASE OF NEW KORD 64 PRINTING MACHINE	11100125000600 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	13,565,573.54	-	13,565,573.54
PURCHASE OF COMPUTER TO PLATE(CTP) MACHINE	11100125000700 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	125,966,040.03	-	125,966,040.03
REPAIR OF KORD 64 MACHINE	11100125000800 - Information Communication and Technology - General	23030127 - REHABILITATION/R EPAIRS- ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	2,616,217.75	-	2,616,217.75
REPAIR OF GUILLOTINE MACHINE	11100125000900 - Information Communication and Technology - General	23030127 - REHABILITATION/R EPAIRS- ICT INFRASTRUCTURES	70831 - BROADCASTING AND PUBLISHING SERVICES	10742400 - STATE WIDE	1,259,660.40	-	1,259,660.40

MDA:	012305600100 - Bureau for Arts, Culture and Tourism						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					117,632,902.00	-	117,632,902.00
PURCHASE OF 5NO. 1HP TUNDRA AIR-CONDITIONER	13100125005200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70821 - CULTURAL SERVICES	10721300 - MAKURDI	968,969.54	-	968,969.54
PURCHASE OF 5NO. SET OF EXECUTIVE CHAIRS AND TABLES	13100125005300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70821 - CULTURAL SERVICES	10721300 - MAKURDI	2,906,908.62	-	2,906,908.62
PURCHASE OF CANTEEN / KITCHEN EQUIPMENT: COOKING UTENSILS	13100125005400 - Reform of Government and Governance - General	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70821 - CULTURAL SERVICES	10721300 - MAKURDI	678,278.68	-	678,278.68
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	13100125005500 - Reform of Government and Governance - General	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70821 - CULTURAL SERVICES	10721300 - MAKURDI	678,278.68	-	678,278.68
PURCHASE OF 2NO. 15 INCHES PAS WITH BLUETOOTH, WIRELESS MIC.	13100125005600 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70821 - CULTURAL SERVICES	10721300 - MAKURDI	484,484.77	-	484,484.77
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS	13100125005700 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	10721300 - MAKURDI	10,174,180.16	-	10,174,180.16

FROM KATSINA- ALA SENATORIAL ZONE A IN BENUE STATE.							
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM MAKURDI SENATORIAL ZONE B IN BENUE STATE.	13100125005800 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	10721300 - MAKURDI	10,174,180.16	-	10,174,180.16
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: HERITAGE ASSETS FROM OTUKPO SENATORIAL ZONES C IN BENUE STATE.	13100125005900 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	10721300 - MAKURDI	10,174,180.16	-	10,174,180.16
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: MONUMENTS FOR DISPLAY AT THE ARTS COUNCIL	13100125006000 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	10721300 - MAKURDI	3,391,393.39	-	3,391,393.39
REHABILITATION / REPAIRS - RECREATIONAL FACILITIES: REPAIR OF OPEN AIR AND INDOOR THEATRE COMPLEX	13100125006100 - Reform of Government and Governance - General	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	10721300 - MAKURDI	78,002,047.87	-	78,002,047.87

MDA:	012400100100 - Bureau of Internal Affairs and Special Services (BIASS)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					788,193,379.76	-	454,461,065.45
PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO. 240KVA MIKANO GENERATOR	13100125000400 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	41,678,278.68	-	41,678,278.68
PURCHASE OF FIRE FIGHTING EQUIPMENT: PURCHASE OF 20NO. FIRE FIGHTING TRUCKS, 300 FIRE EXTINGUISHERS	13100125006000 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	400,592,975.76	-	250,000,000.00
PURCHASE OF SECURITY EQUIPMENT (Security Gadgets): PURCHASE OF 100 NO. HAND HELD WALKTHROUGH METAL DETECTORS, 100 NO. WALKIE TALKIES, 70 NO. HANDHELD EXPLOSIVE DETECTORS, 20 NO. SMALL ARMS-SHORT GUN	13100125006100 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	339,139,338.55	-	156,000,000.00
REHABILITATION/REPAIRS OF BOUNDARIES: ADJUSTMENT OF INTRA AND INTERSTATE BOUNDARIES	13100125000700 - Reform of Government and Governance - General	23030122 - REHABILITATION/ REPAIRS OF BOUNDARIES	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	6,782,786.77	-	6,782,786.77

MDA:	012500300100 - Bureau of Service Welfare						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					937,048,188.32	-	1,437,048,188.32
CONSTRUCTION - CONSTRUCTION OF 14 UNITS OF 3-BEDROOM FLATS FOR PUBLIC SERVANTS ON OWNER-OCCUPIER BASIS AT UGONDO MEGA LAYOUT	06100125000800 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	38,757,793.20	-	38,757,793.20
PROVISION OF SOLAR POWER TO THE STATE SECRETARIAT	14100125000500 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	55,517,563.10	-	55,517,563.10
REPAIRS OF 6 BOREHOLES AT THE STATE SECRETARIAT	10100122000100 - Water Resources and Rural Deve - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	6,782,786.77	-	6,782,786.77
RENOVATION OF STATE SECRETARIAT COMPLEX- REPLACEMENT OF ALUMINIUM ROOF COVERINGS, PERIMETER FENCE, CHANGING OF MECHANICAL AND ELECTRICAL INSTALLATIONS, PROVISIONAL PAINTING & DECORATION OF THE STATE SECRETARIAT COMPLEX	06100123000200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	93,990,045.26	-	93,990,045.26

CONSTRUCTION OF 500 UNIT MASS HOUSING FOR CIVIL SERVANTS IN THE STATE AT GBOKO ROAD MAKURDI	06100125000900 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	500,000,000.00	-	1,000,000,000.00
REHABILITATION OF PERIMTER FENCE AT THE STATE SECRETARIAT	06100123000300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	242,000,000.00	-	242,000,000.00

MDA:	012500600100 - Benue Public Service Institute						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,186,212,509.30	-	1,151,620,296.79
Purchase of 2,400,000 No. collapseable chairs & table	05100124000500 - Education Not Elsewhere Classified	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	29,069,086.16	-	29,069,086.16
Purchase of collapseable 500No.chairs & tables	05100124000600 - Education Not Elsewhere Classified	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	9,689,695.39	-	9,689,695.39
Furnishing Administrative & Staff Offices	05100124000700 - Education Not Elsewhere Classified	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	9,689,695.39	-	9,689,695.39
Purchase of 20No projectors & Projector screen	05100124000800 - Education Not Elsewhere Classified	23010113 - PURCHASE OF COMPUTERS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	34,592,212.53	-	-
Purchase of 500Nos Assorted Educational and Research books for the institute	05100125000100 - Education Not Elsewhere Classified	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	31,491,510.01	-	31,491,510.01
Construction of school shops / mall	05100125000200 - Education Not	23020118 - CONSTRUCTION /	70951 - EDUCATION	10742400 - STATE WIDE	9,689,695.39	-	9,689,695.39

	Elsewhere Classified	PROVISION OF INFRASTRUCTURE	NOT DEFINABLE BY LEVEL				
Rehabilitation of 10nos boreholes in the Institute Premises	05100125000300 - Education Not Elsewhere Classified	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	25,782,786.77	-	6,782,786.77
Renovation of 1No. 500 Seater Auditorium	05100124000100 - Education Not Elsewhere Classified	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	290,690,861.62	-	290,690,861.62
Renovation of 7No. Large Class Rooms	05100124000200 - Education Not Elsewhere Classified	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	290,690,861.62	-	290,690,861.62
Renovation of 5No. Small Class Rooms	05100124000300 - Education Not Elsewhere Classified	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	242,242,384.68	-	242,242,384.68
Renovation of 12 No. Administrative & Staff office at the School	05100124000400 - Education Not Elsewhere Classified	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	48,448,476.94	-	48,448,476.94
Rehabilitation of Minor Road networks across the institute campus	05100125000400 - Education Not Elsewhere Classified	23030113 - REHABILITATION / REPAIRS - ROADS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	55,813,817.23	-	5,813,817.23
Rehabilitation of Street lights across the Campus of the Institute	05100125000500 - Education Not Elsewhere Classified	23030123 - REHABILITATION/ REPAIRS- TRAFFIC /STREET LIGHTS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	7,751,756.31	-	7,751,756.31

Research into Benue State Civil Service Capacity to Function Optimally	05100125000600 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10742400 - STATE WIDE	100,569,669.28	-	169,569,669.28

MDA:	014000100100 - Office of the Auditor-General of the State						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					193,793,907.74	-	-
CONSTRUCTION OF NEW AUDIT OFFICE COMPLEX: ALONG OLD OTUKPO ROAD BESIDE HOTEL BOBEC	06100124000100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	193,793,907.74	-	-

MDA:	014000200100 - Local Government Audit Department						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					193,793.91	-	193,793.91
Purchase of office furniture and fittings : Purchase of 10No. Semi-Executive chairs and tables	13100125006200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	193,793.91	-	193,793.91

MDA:	014700100100 - Benue State Civil Service Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					-	-	46,700,000.00
Renovation of the office from leakages and other serious damages on the building	13100123000300 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10721300 - MAKURDI	-	-	46,700,000.00

MDA:	014800100100 - Benue State Independent Electoral Commission (BSIEC)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					8,962,968.23	-	25,153,120.01
PURCHASE OF 8No. Modern Executive CEO Office Swivel And Visitors Chair ,15No. Modern Executive Wooden & Leather Visitor Office Chair, 10No Skyrun 1HP Split Air Conditioner (KF-25GWHDI-X9/T)	13100124000800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08
PURCHASE OF 10NO. DRY CHEMICAL POWDER - DCP - TROLLEY FIRE EXTINGUISHER-50KG, 2NO. DRAGER SCBA BREATHING APPARATUS (BA) - PSS 3000, DUST NOSE MASK AT N3,500 EACH	13100123001600 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTIONS OF NEW STORES BUILDING AND ICT HALL, BUILDING OF NEW CONFERENCE HALL AT BSIEC HEADQUARTES MAKURDI	13100123001500 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	242,242.38	-	-
DESIGNING & HOSTING OF WEBSITE	13100123003100 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08

MONITORING AND EVALUATION	13100123001700 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	-	-	16,432,394.16

MDA:	014900100100 - Local Government Service Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					386,138,055.06	-	386,138,055.06
REHABILITATION/REPAIRS OF OFFICE BUILDINGS- Administrative-Renovation of Office Premises	13100122002300 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	386,138,055.06	-	179,004,935.06
MONITORING AND EVALUATION	13100122002400 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70131 - GENERAL PERSONNEL SERVICES	10742400 - STATE WIDE	-	-	207,133,120.00

MDA:	015600100100 - Ministry of Communications and Digital Economy						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					4,733,763,505.95	1,773,243,671.00	2,899,971,642.78
PURCHASE OF 300NO. SEMI-EXECUTIVE TABLES AT FOR ICT DEV. CENTER MAKURDI	1110012300170 0 - Information Communication and Technology - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70461 - COMMUNICATION	10742400 - STATE WIDE	5,000,000.00	-	5,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10NO. EXECUTIVE CHAIRS & TABLES & 10 NO. SEMI-EXECUTIVE CHAIRS & TABLES	1310012300110 0 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70461 - COMMUNICATION	10742400 - STATE WIDE	7,751,756.31	-	7,751,756.31
PROCUREMENT OF 750NO. COMPUTER WORK STATION & CHAIRS AT FOR ICT DEV. CENTER MAKURDI	1110012300160 0 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	3,056,113.45	-	-
PROCUREMENT, CONFIGURATION, SUPPLY, AND INSTALLATION OF 2,000 UNITS OF VARIED COMPUTER	1110012500100 0 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	322,378,387.44	300,000,000.00	-

HARDWARE AND SOFTWARE FOR IMPLEMENTATION OF THE DIGITAL BENUE INITIATIVE							
CONSTRUCTION OF ICT UNITS FOR 92 MDAS IN THE STATE	1110012500110 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	401,153,389.03	350,000,000.00	401,153,389.03
PURCHASE OF 5750NOS HP COMPUTERS FOR SECONDARY SCHOOLS IN THE STATE	1110012500120 0 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	508,357,362.27	-	-
PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR THE MINISTRY	1410012300030 0 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70461 - COMMUNICATION	10742400 - STATE WIDE	33,913,933.86	-	33,913,933.86
PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	1410012300040 0 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70461 - COMMUNICATION	10742400 - STATE WIDE	12,112,119.23	-	12,112,119.23
CONSTRUCTION OF ICT DEVELOPMENT CENTRE	1110012300180 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	111,485,759.25	-	111,485,759.25
CONSTRUCTION OF E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR THE STATE. BENUE STATE	1110012300190 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	278,118,481.85	-	278,118,481.85

INFORMATION INTELLIGENT MANAGEMENT SYSTEM							
CONSTRUCTION OF ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE FOR BENUE STATE WORKERS	1110012300200 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	261,621,775.45	-	261,621,775.45
EXTENSION OF INTERNET BROADBAND TO THE 3-SENATORIAL ZONES IN THE STATE	1110012500130 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	1,432,282,850.32	1,123,243,671.00	432,282,850.32
CONSTRUCTION OF DIGITAL SECURITY SYSTEM FOR INTELLIGENT REPORT GATHERING IN ALL 23-LGAS IN THE STATE	1110012500140 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	203,483,603.13	-	203,483,603.13
CONSTRUCTION OF KNOWLEDGE CENTRES IN THREE SENATORIAL ZONES IN THE STATE	1110012500010 0 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	608,512,870.31	-	608,512,870.31
RENOVATION OF STATE LIBRARY BUILDING MAKURDI	0610012500100 0 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70461 - COMMUNICATION	10742400 - STATE WIDE	471,862,388.63	-	471,862,388.63
ACQUISITION OF 200NOS LICENSED	1110012300230 0 - Information	23050102 - COMPUTER	70461 - COMMUNICATION	10742400 - STATE WIDE	48,448,476.94	-	48,448,476.94

MICROSOFT OFFICE AND OTHER SOFTWARE PACKAGES	Communication and Technology - General	SOFTWARE ACQUISITION					
MONITORING & EVALUATION OF IMPLEMENTATION DIGITAL BENUE	1310012300240 0 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70461 - COMMUNICATION	10742400 - STATE WIDE	24,224,238.47	-	24,224,238.47

MDA:	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					-	-	560,021,560.00
MONITORING AND EVALUATION	13100126012800 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	55,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 16NO. SET OF SWIVEL CHAIRS, TABLE, 3NO. DIGITAL LOCK SAFE & FILE CABINET, 2NO. 4 TIER ADJUSTABLE SHELVES, 2NO.CUPBOARD, 3NO. 32" LG TELEVISION SET, 3NO.LG AIR-CONDITIONER & 2NO. LG REFRIGERATOR FOR BENDISMEA OFFICE, MAKURDI.	13100126012900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	5,021,560.00
PURCHASE OF 23NO. MULTI-PURPOSE PHOTOCOPYING MACHINES	11100126005000 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	-
PURCHASE OF 23 HP SCANNERS FOR THE CBT CENTRES OPERATIONS	11100126005100 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	-

PURCHASE OF 23 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	11100126005200 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	-
PRUCHASE OF LICENSE OF WAEC, NECO & OTHER EXAMS FOR ACCREDITATION CENTRE IN THE 23 LGA IN BENUE STATE.	11100126005300 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	-
DIGITISATION OF STATE LIBRARY	11100126005400 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70461 - COMMUNICATION	10742400 - STATE WIDE	-	-	500,000,000.00

MDA:	016100100100 - Office of the Secretary to the State Government (SSG)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					490,534,918.26	64,368,315.00	484,194,572.40
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF EXCO BAGS	13100122000500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	19,379,390.77	-	19,379,390.77
PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CHAIRS: FURNISHING OF CABINET OFFICE WITH EXECUTIVE CHAIRS	13100123014500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	75,671,475.11	8,900,000.00	115,307,375.11
PURCHASE OF OFFICE FURNITURE AND FITTINGS-10 CONFERENCE TABLES FOR EXCO SECRETARIAT	13100123014600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	10,658,664.93	-	10,658,664.93
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	13100123014700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	53,647,483.00	-	53,647,483.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS - AIR CONDITIONER: 8 NO. LG AC FOR EXCO SECRETARIAT	13100123014800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	16,278,688.25	-	16,278,688.25

PURCHASE OF COMPUTERS: 28 NO HP LAPTOPS - INTEL COREi7 PROCESSOR WITH 2G DEDICATED GRAPHICS INDIVA Gforce, BACKLIT, 1TB SSD AND 8G RAM (10 SSG OFFICE, 2 PS OFFICE, 10 DAS OFFICE & 6 ACCOUNTS OFFICE)	11100126001500 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: LAND SCAPING OF CABINET OFFICE - SSG	06100123005000 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	21,317,329.85	-	21,317,329.85
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: PROVISION OF 1 NO. OFFICE BLOCK AT SSG OFFICE, MAKURDI	06100123005100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	71,703,745.87	-	-
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI.	06100123005200 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	21,317,329.85	-	21,317,329.85
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FURTHER RENOVATION WORK AT EXCO SECRETARIAT - SSG	06100123005300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	33,020,931.53	-	33,020,931.53

REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CABINET OFFICE - SSG	06100123005400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	85,269,319.41	55,468,315.00	85,269,319.41
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET OFFICE.	06100123005500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	42,634,659.70	-	42,634,659.70
PURCHASE OF 1NO. 75 INCHES DASHBOARD TVS FOR CABINET OFFICE	13100126005200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	2,350,000.00
PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE FOR SECURITY GUARDS	13100126005300 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	2,577,500.00
SINKING OF BOREHOLES AND OTHER WATER FACILITIES AT SSG OFFICE	10100126000100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	15,800,000.00
PURCHASE OF POWER GENERATING SET: 100KVA JMG GENERATOR FOR BENUE LIASON OFFICE, ABUJA.	14100126000500 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	39,635,900.00	-	39,635,900.00

PURCHASE OF KITCHEN UTENSILS (CHINA PLATES, CUPS, COFFEE MUGS, WATER FLASK, WATER DISPENSERS ETC)	13100126005400 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	5,000,000.00

MDA:	016100200100 - Bureau of Political - SSG						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					39,727,751.09	-	23,255,268.93
PURCHASE OF 2NOS. EXECUTIVE SWIVEL CHAIRS.	13100125006400 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	484,484.77	-	484,484.77
PURCHASE OF 2NOS. EXECUTIVE TABLES/DESKS	13100125006500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	484,484.77	-	484,484.77
PURCHASE OF 1NO. GUBABI OFFICE SAFE, 1NO FILE CABINET, 1NO OFFICE CUPBOARD	13100125006600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	484,484.77	-	484,484.77
PURCHASE OF 2 NO. LG 2HP AIR CONDITIONERS OFFICES.	13100125006700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	484,484.77	-	484,484.77
CONSTRUCTION OF ICT CENTRE/LIBRARY FOR POL.	11100125001500 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08
RENOVATION OF LIAISON OFFICE ABUJA	06100125001100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	4,844,847.69	-	-

RENOVATION OF GOV'S LODGE AT LIAISON OFFICE KADUNA	06100125001200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	11,627,634.46	-	-
RENOVATION OF LIAISON OFFICE LAGOS	06100125001300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	19,379,390.77	-	19,379,390.77

MDA:	016100300100 - Bureau of Research and Policy Analysis (REPA) - SSG						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					6,000,000.00	-	3,700,000.00
CONSTRUCTION OF ICT CENTRE/LBRARY	11100123003200 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	6,000,000.00	-	3,700,000.00

MDA:	016100500200 - Liaison Office Kaduna						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					691,844,250.64	-	13,565,573.54
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES (FURNISHING OF LIAISON OFFICE)	13100125015500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742500 - OUTSIDE STATE	1,937,939.08	-	1,937,939.08
CONSTRUCTION OF NEW GOVERNOR'S LODGE AT YAKUBU AVENUE, KADUNA	06100125000100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742500 - OUTSIDE STATE	484,484,769.36	-	-
CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX AT WARF ROAD, KADUNA	06100125000200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742500 - OUTSIDE STATE	193,793,907.74	-	-
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	06100125005900 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	10742500 - OUTSIDE STATE	9,689,695.39	-	9,689,695.39
EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	09100125000900 - Environmental Improvement - General	23040102 - EROSION & FLOOD CONTROL	70133 - OTHER GENERAL SERVICES	10742500 - OUTSIDE STATE	1,937,939.08	-	1,937,939.08

MDA:	016100500300 - Liaison Office Abuja/Lodge						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					91,325,379.02	-	53,824,352.97
PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET.	13100125006800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	24,950,965.62	-	24,950,965.62
PURCHASE OF 6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE CABINET, 2NO.CUPBOARD, 3NO. 32" LG TELEVISION SET, 3NO.LG AIR- CONDITIONER, 4NO.STC CEILING FANS & 2NO. LG REFRIGERATOR.	13100125006900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	17,925,936.47	-	17,925,936.47
RENOVATION OF BENUE STATE GOVERNOR'S LODGE AT ASOKORO, ABUJA	06100125001500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	48,448,476.94	-	10,947,450.88

MDA:	021500100100 - Ministry of Agriculture & Food Security						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					25,888,559,861.08	3,062,938,392.73	16,947,104,577.40
CONDUCT WOMEN AND YOUTH-LED AGRICULTURAL VALUE CHAIN DEVELOPMENT ACROSS TARGETED IDP COMMUNITIES IN GUMA, AGATU, AND MAKURDI LGAS	13100126002600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	880,000,000.00
BUILD CAPACITY OF AGRICULTURAL EXTENSION WORKERS ACROSS THE SELECTED LGAS OF GUMA, MAKURDI, & AGATU - MINISTRY OF AGRICULTURE & FOOD SECURITY, MINISTRY OF COMMERCE, TRADE AND INVESTMENT, BEPC, ADC, BICD, PIU	13100126002700 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	300,000,000.00
PURCHASE OF 2NO. PATROL BOATS AND ACCESSORIES FOR MAFS HEADQTRS, MAKURDI	01010223000100 - Agriculture sector coordination mechanisms	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	10721300 - MAKURDI	14,534,543.08	-	-

PURCHASE OF 50KVA GENERATOR AT MAFS HEADQUARTERS	141001230002 00 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70435 - ELECTRICITY	10721300 - MAKURDI	4,844,847.69	-	-
PURCHASE OF 2NO. VETERINARY ULTRASOUND, 1NO. WEIGHING SCALES, 1NO.WARMING UNIT, 1NO CT SCANNER ETC	010205230003 00 - Animal health and livestock diseases management	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	24,524,619.02	-	-
PURCHASE OF 50NO. FARM TRACTORS (75HP) MASSEY FERGUSON/IMPLEMENT S AND SPAREPARTS	010701230004 00 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	213,173,298.52	-	250,000,000.00
PURCHASE OF 60NO. JOHN DEERIE FARM TRACTORS (75HP) IMPLEMENTS AND SPAREPARTS	010701230005 00 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	125,966,040.03	-	-
PURCHASE OF 100NO. CATTLE FEEDER AT RAAV IN GWER EAST	010206230006 00 - Livestock	23010127 - PURCHASE OF	70421 - AGRICULTURE	10720700 - GWER EAST	17,812,760.82	-	-

	feeds development	AGRICULTURAL EQUIPMENT					
PURCHASE OF 100NO FARM INPUTS (SPRAYERS, SEEDS, HERBICIDES, PESTICIDES ETC)	01030323000700 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	77,786,373.66	-	600,000,000.00
FERTILIZER PROCUREMENT & DISTRIBUTION BY BENUE STATE GOVERNMENT	01030323000800 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	14,959,617,776.00	2,025,000,000.00	6,742,646,552.93
PURCHASE OF ANTI-RABIES BY MINISTRY OF AGRICULTURE, MAKURDI	01020523000900 - Animal health and livestock diseases management	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	19,418,149.56	-	19,418,149.56
PROCUREMENT & DISTRIBUTION OF POULTRY VACCINES BY MINISTRY OF AGRICULTURE, MAKURDI	01020523001000 - Animal health and livestock diseases management	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	19,393,925.32	-	19,393,925.32

PURCHASE OF 30NO. REAPERS FOR THE MINISTRY	010701230011 00 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	17,441,451.70	-	-
PROCUREMENT OF RICE AND CASSAVA PROCESSING MACHINES	010701230012 00 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	58,235,069.28	-	-
PROCUREMENT OF 1NO. POWER TILLERS FOR MAFS	010701230013 00 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	262,251,896.34	-	450,000,000.00

PURCHASE OF 1000NO KNAPSACK SPRAYERS MAFS	01070125000100 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	3,391,393.39	-	-
PURCHASE OF 5NOS. DISTONNERS IN OTUKPO	01070125000200 - Integrated rural development (agricultural land development, farm mechanization , & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10731900 - OTUKPO	3,391,393.39	-	-
BUILDING OF VETERINARY CLINICS AT GUMA, VANDEIKYA & APA	01020525000300 - Animal health and livestock diseases management	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70722 - SPECIALIZED MEDICAL SERVICES	10742400 - STATE WIDE	98,641,099.04	-	98,641,099.04
CONSTRUCTION OF SPRINKLING & DRIPPING IRRIGATION-KATSINA-ALA	01030223001400 - Intensive crop and vegetable production (irrigation,	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10710900 - KATSINA-ALA	4,893,296.17	-	4,893,296.17

	crop diversification etc.)						
CONSTRUCTION OF SPRINKLING & DRIPPING IRRIGATION-GUMA	01030223001500 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720600 - GUMA	4,893,296.17	-	4,893,296.17
CONSTRUCTION OF EARTH DAM AT KONSHISHA	01030223001600 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10711000 - KONSHISHA	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF EARTH DAMS AT GWER-EAST (ALIADDE)	01030223001700 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720800 - GWER WEST	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF PRODUCTION OF 100NO. TONES ANIMAL FEEDS,BILL & MELINDA GATES FOUNDATION, MAKURDI	01020623001800 - Livestock feeds development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	9,690,329.09	-	9,690,329.09

CATTLE RANCH DEV. FOR IMPLEMENTATION OF THE OPEN GRAZING PROHIBITION & ESTABLISHMENT OF RANCHES LAW, MAKURDI	010101230019 00 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	23020113 - CONSTRUCTI ON / PROVISION OF AGRICULTUR AL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	48,874,823.53	-	48,874,823.53
CONSTRUCTION OF GREENHOUSE PRODUCTION, GAADI	010302230020 00 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020113 - CONSTRUCTI ON / PROVISION OF AGRICULTUR AL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	573,629.97	-	573,629.97
CONSTRUCTION OF MILK PRODUCTION EQUIPMENT	010204230021 00 - Dairy development	23020113 - CONSTRUCTI ON / PROVISION OF AGRICULTUR AL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	10,222,919.32	-	30,000,000.00
CONSTRUCTION OF 50NO. HECTARES OF RICE & OTHER CROPS PRODUCTION, MAKURDI	010302230022 00 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020113 - CONSTRUCTI ON / PROVISION OF AGRICULTUR AL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	9,689,695.39	-	100,000,000.00
LAND CLEARING & DEV. SCHEME, MAKURDI	010302230023 00 - Intensive crop and	23020113 - CONSTRUCTI ON /	70421 - AGRICULTURE	10721300 - MAKURDI	9,689,695.39	-	9,689,695.39

	vegetable production (irrigation, crop diversification etc.)	PROVISION OF AGRICULTURAL FACILITIES					
AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT SUPPORT AND LIVELIHOOD IMPROVEMENT SUPPORT PROJECT (APPEALS)	01040123002400 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	1,356,557.35	-	1,356,557.35
CONSTRUCTION OF SPECIAL AGRO-PROCESSING ZONE PROJECT (SAPZ)	01040123002500 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	1,356,557.35	-	500,000,000.00
CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN UKUM (MBAYENGE)	01040123002600 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712100 - UKUM	2,131,732.99	-	10,000,000.00
OTHER STORAGE FACILITIES: KATSINALA (TOWNSHIP)	01040123002700 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10710900 - KATSINALA	2,131,732.99	-	10,000,000.00

CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN GWER (ALIADÉ TOWN)	01040123002800 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	2,131,732.99	-	10,000,000.00
CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN GUMA (AGASHA)	01040123002900 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720600 - GUMA	2,131,732.99	-	10,000,000.00
CONSTRUCTION / PROVISION OF ROADS:FEEDER ROADS-RURAL ACCESS & AGRICULTURAL MARKETING PROJECTS 3 (RAAMP3): COUNTERPART FUND	17100123003000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	8,000,000,000.00	1,037,938,392.73	1,946,967,600.00
FENCING OF AGRICULTURAL LAND (MAKURDI, OTUKPO & VANDEIKYA)	01040425000400 - Agricultural produce and quality control	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	10742400 - STATE WIDE	48,448,476.94	-	-
CONSTRUCTION OF WEATHER DATA STATION, MAKURDI (CENTRAL)	01070323003100 - Agricultural data and statistic management and institutionalisa	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70421 - AGRICULTURE	10721300 - MAKURDI	4,844,847.69	-	4,844,847.69

	tion of information and communicatio n technology (ICT)						
CONSTRUCTION OF WEATHER DATA STATION, GBOKO (CENTRAL)	010703230032 00 - Agricultural data and statistic management and institutionalisa tion of information and communicatio n technology (ICT)	23020128 - CONSTRUCTI ON / PROVISION OF INFRASTRUC TURE OTHER	70421 - AGRICULTURE	10720500 - GBOKO	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF WEATHER DATA STATION, OTUKPO (OTUKPO TOWN)	010703230033 00 - Agricultural data and statistic management and institutionalisa tion of information and communicatio n technology (ICT)	23020128 - CONSTRUCTI ON / PROVISION OF INFRASTRUC TURE OTHER	70421 - AGRICULTURE	10731900 - OTUKPO	4,844,847.69	-	4,844,847.69
CONSTRUCTION OF ICT CENTRE AND WEBSITE DESIGN, HQTRS MAKURDI	010703230034 00 - Agricultural data and	23020127 - CONSTRUCTI ON OF ICT	70421 - AGRICULTURE	10721300 - MAKURDI	5,813,817.23	-	5,813,817.23

	statistic management and institutionalisation of information and communication technology (ICT)	INFRASTRUCTURES					
REHABILITATION OF 6NO. HATCHERY	01020323003500 - Poultry, pig, and micro livestock production	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	11,627,634.46	-	11,627,634.46
REHABILITATION / REPAIRS OF AGRICULTURAL FARM AT ADIKPO	01030223003600 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	1,162,763.45	-	50,000,000.00
REHABILITATION / REPAIRS OF LIVESTOCK FARM AT GUMA	01020323003700 - Poultry, pig, and micro livestock production	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720600 - GUMA	19,476,287.73	-	50,000,000.00
RENOVATION OF FINGERLINGS PONDS AT MAFS HQTRS	01050123003800 - Commercial aquaculture development	23030112 - REHABILITATION / REPAIRS - AGRICULTURE	70421 - AGRICULTURE	10721300 - MAKURDI	5,232,435.51	-	200,000,000.00

	(fish production, feed mills development, fishing inputs etc.)	AL FACILITIES					
REHABILITATION OF SWINE/CROPS IMPROVEMENT PROJECT, YANDEV	010203230039 00 - Poultry, pig, and micro livestock production	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720500 - GBOKO	14,767,095.77	-	50,000,000.00
RENOVATION & FURNISHING OF OFFICE BLOCK AT MAFS HEADQUARTERS	010102230040 00 - Agriculture sector coordination mechanisms	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	10721300 - MAKURDI	97,090,747.78	-	165,000,000.00
LAND CLASSIFICATION & SOIL MAPPING	010102230041 00 - Agriculture sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	4,360,362.92	-	20,360,362.92
NUT.4.HRN TRAINING OF FARMERS ON CLIMATE SMART AGRICULTURE (CSA) PRACTICES	010703230042 00 - Agricultural data and statistic management and institutionalisation of information and communication	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	5,813,817.23	-	5,813,817.23

	n technology (ICT)						
EXHIBITION OF NATIONAL & STATE COUNCILS ON AGRICULTURAL SHOW	01010223004300 - Agriculture sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	9,689,695.39	-	12,000,000.00
IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	01020323004400 - Poultry, pig, and micro livestock production	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	58,138,172.32	-	200,000,000.00
NUT.5.NIS CADRE HARMONIZE (CH), FOOD & NUTRITION INSECURITY ANALYSIS, MAKURDI	01070323004500 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	38,956,373.82	-	38,956,373.82
IMPLEMENTATION OF NATIONAL LIVESTOCK TRANSFORMATION PROJECT (NLTP), MAKURDI	01020323004600 - Poultry, pig, and micro livestock production	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	1,937,939.08	-	100,000,000.00
AKATA FISHING FESTIVAL	01050123004800 - Commercial aquaculture development (fish	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10710900 - KATSINA-ALA	1,937,939.08	-	28,350,000.00

	production, feed mills development, fishing inputs etc.)						
AGRICULTURAL MACHINERY CENSUS	01010225000600 - Agriculture sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	509,689,695.39	-	10,000,000.00
CONSTRUCTION OF AGRICULTURAL MARKETING HUB IN ZONE A AND B BENAGRO	01010225000700 - Agriculture sector coordination mechanisms	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	10742400 - STATE WIDE	1,000,000,000.00	-	-
NUT.1.FNS IMPLEMENTATION OF NUTRITION PROGRAMMES IN BENUE STATE	04030226000104 - Child health	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	650,000,000.00
RENOVATION OF AGRICULTURAL TRAINING SCHOOLS, MBATIE AND OTOBI	01010226000100 - Agriculture sector coordination mechanisms	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	500,000,000.00
DEVELOPMENT OF IRRIGATION FACILITIES IN TYO-MU, MAKURDI	01030226000100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	23,000,000.00

CONSTRUCTION OF STORAGE FACILITIES AT AKPAGHER AND IHUGH	01040126000100 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	50,000,000.00
AGRICULTURAL MECHANIZATION MACHINERY SURVEY	01010226000200 - Agriculture sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION OF A STANDARD FISH FEED MILL IN MAKURDI	01020626000100 - Livestock feeds development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	392,000,000.00
CONSTRUCTION OF APICULTURE FACILITIES IN KWANDE, GWER WEST AND ADO	01060326000100 - Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	844,465,041.56
CONSTRUCTION OF RURAL ACCESS ROADS AND AGRICULTURAL MARKETING - WORLD BANK (Scale-Up)	17100126001600 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	-	458,424,172.61

MDA:	021502100100 - Akperan Orshi Polytechnic, Yandev.						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					581,453,116.42	19,477,950.00	1,924,594,989.94
PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES @ N150,000	05010323016000 - Education sector coordination mechanisms	23010104 - PURCHASE MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	5,523,126.37	-	5,523,126.37
PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 2025 MODEL TOYOTA PRADO JEEP + 3 NO 2024 MODEL TOYOTA COROLLA SALOON CAR.	05010323016100 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	14,929,882.65	-	445,750,000.00
PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY THE RECTOR AND OTHER MANAGEMENT STAFF AT AOPOLY.	05010323016200 - Education sector coordination mechanisms	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	22,092,505.48	-	11,092,505.48
PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND STUDENTS FOR EXCURSIONS, ATTENDANCE OF CONFERENCES.	05010323016300 - Education sector coordination mechanisms	23010108 - PURCHASE OF BUSES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	12,984,191.82	-	12,984,191.82
PURCHASE OF OFFICE FURNITURE AND FITTINGS:	05050223016400 - Furnishing	23010112 - PURCHASE OF	70942 - SECOND	10720500 - GBOKO	5,437,081.88	-	5,437,081.88

FURNISHING OF OFFICES WITH CHAIRS, TABLES, SAFES/FILE CABINETS / CUPBOARDS, TELEVISION SETS, AIR-CONDITIONER, SHELVES, REFRIGERATORS AT AOPOLY, YANDEV.		OFFICE FURNITURE AND FITTINGS	STAGE OF TERTIARY EDUCATION				
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING LABORATORY AND HYDRAULICS / HYDROLOGY LABORATORY AT SCHOOL OF ENGINEERING, YANDEV.	05050223016500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,611,379.87	-	1,611,379.87
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER (45,000X 20 = 900,000), 20 EXECUTIVE CHAIRS (65,000 X 20 = 1,300,000), 20 VISITORS' CHAIR (20,000 X 20 = 400,000) AT SCHOOL OF MGT. SCIENCES, AOPOLY, YANDEV.	05050223016600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	2,116,229.47	-	2,116,229.47
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE HALL WITH 20 CAPACITY CONFERENCE TABLE AND 10NO EXTRA CHAIRS FOR GOVERNING COUNCIL, MANAGEMENT OR ACADEMIC BOARD	05050223016700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,011,557.33	-	3,011,557.33

MEETINGS AT AOPOLY, YANDEV.							
PURCHASE OF COMPUTERS: PURCHASE OF 50NO. HP COREi7 LAPTOP COMPUTERS, YANDEV	05060123000200 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	6,751,062.71	-	6,751,062.71
PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	05060123000300 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	7,813,770.36	-	7,813,770.36
PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 2NO. COLOUR HP LASERJET PRO Mfp M479dw WIRELESS MULTIFUNCTION COMPUTER PRINTER, YANDEV	05060123000400 - ICT equipment, software and expertise	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,580,428.08	-	1,580,428.08
PURCHASE OF PHOTOCOPYING MACHINES: PROVISION OF 2NO. BIZHUB KONICA MINOLTA OFFICE PHOTOCOPIERS AT AOPOLY, YANDEV	05060123000500 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	4,844,847.69	-	4,844,847.69
PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	14100123002600 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,302,295.06	-	1,302,295.06
PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	14100123002700 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	2,279,016.36	-	2,279,016.36

PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	14100123002800 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	8,546,311.33	-	8,546,311.33
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS - AUDIO & VISUAL AIDS, MECHANICAL TEACHING AIDS EQUIPMENT AT AOPOLY, YANDEV	05040223002200 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	4,844,847.69	-	4,844,847.69
PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL EQUIPMENTS (TETFUND INTERVENTION) AT AOPOLY YANDEV	01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	119,010,198.69	-	219,010,198.69
PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY EQUIPMENTS AT AOPOLY, YANDEV	05050523000500 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	20,860,596.37	-	20,860,596.37
PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER ENGINEERING AT AOPOLY, YANDEV	05050323002400 - Libraries and laboratories	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	5,569,576.83	-	15,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE BLOCK AT AOPOLY, YANDEV.	06100123006600 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,255,737.65	-	3,255,737.65

CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM BLOCK AT AOPOLY, YANDEV.	06100123006700 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,906,885.18	-	3,906,885.18
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE COMPLEX FOR LECTURERS AT SCH. OF SCI. & VOC. STUDIES AT AOPOLY, YANDEV.	06100123006800 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	12,209,016.19	-	12,209,016.19
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY OFFICE BLOCK AT AOPOLY, YANDEV.	06100123006900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	7,675,401.51	-	7,675,401.51
CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER FACILITIES AT AOPOLY, YANDEV.	10100123003900 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	651,147.53	-	651,147.53
CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE ANIMAL SLAUGHTER SLAB AT AOPOLY, YANDEV.	10100123004000 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	89,532.79	-	89,532.79
CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE HOME AND RURAL ECONOMICS WITH FENCING AT SCH. OF SCI.	10100123004100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,992,348.29	-	3,992,348.29

& VOC. STUDIES AT AOPOLY, YANDEV.							
CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT AOPOLY, YANDEV.	05050323002500 - Libraries and laboratories	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,906,885.18	-	79,838,446.18
CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF VOLLEYBALL , BASKETBALL AND TENNIS COURTS AT AOPOLY, YANDEV.	08100123001800 - Youth - General	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,953,442.59	-	1,953,442.59
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A BLOCK OF 2 STORES FOR PRODUCE AND FARM IMPLEMENT STORAGE AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	01030323000200 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,649,438.09	-	1,649,438.09
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE THEATRE AT AOPOLY, YANDEV	05050123009500 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	50,870,900.78	-	100,870,900.78
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN BLOCKS AND PROVISION OF FENCING AT SCHOOL OF	05050123009600 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	2,471,769.59	-	2,471,769.59

AGRICULTURE, AOPOLY, YANDEV.							
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR COMPUTER ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	05050123009700 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	13,022,950.60	-	33,022,950.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK OF 4 LABORATORIES (60M2 EACH) FOR ELECTROCAL/ELECTRONICS ENGINEERING AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	05050123009800 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	13,022,950.60	-	33,022,950.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND FURNISHING OF NUTRITION LABORATORY AT SCH. OF SCI. & VOC. STUDIES, AOPOLY, YANDEV.	05050123009900 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	24,418,032.38	-	24,418,032.38
PURCHASE OF INDUSTRIAL EQUIPMENT: EQUIPING OF ELECTRICAL/ELECTRONICS ENGINEERING LABORATORIES AT	05050123010000 - Schools' infrastructure construction and rehabilitation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	29,710,233.93	-	29,710,233.93

SCHOOL OF ENGINEERING, AOPOLY, YANDEV.							
PURCHASE OF INDUSTRIAL EQUIPMENT: EQUIPPING OF COMPUTER ENGINEERING LABORATORY AT SCHOOL OF ENGINEERING, AOPOLY, YANDEV.	11100123010800 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	4,747,950.74	4,000,000.00	4,747,950.74
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE - REFURBISHMENT AND CONVERSION OF ABANDONED 504 STATION WAGON CAR TO AN AMBULANCE FOR THE POLYTECHNIC CLINIC, YANDEV.	04030723000303 - Emergency services	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,302,295.06	-	51,302,295.06
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM BLOCKS/AUDITORIUM AT AOPOLY, YANDEV.	05050123010100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	10,418,360.48	3,161,000.00	3,000,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20 CLASSROOMS AND COLLEGE CLINIC AT SCHOOL OF AGRICULTURE, AOPOLY, YANDEV.	05050123010200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	2,728,593.03	-	2,728,593.03
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF	05050123010300 - Schools' infrastructure	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF	10720500 - GBOKO	1,342,991.78	-	1,342,991.78

SEATS IN 22 LECTURE ROOMS AT SCHOOL OF AGRICULTURE AOPOLY, YANDEV.	construction and rehabilitation		TERTIARY EDUCATION				
REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING CAMPUS ROADS AT AOPOLY, YANDEV.	05050123001600 - Schools' infrastructure construction and rehabilitation	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	3,255,737.65	-	3,255,737.65
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT AOPOLY, YANDEV.	05050123010400 - Schools' infrastructure construction and rehabilitation	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	9,000,000.00	4,500,000.00	45,209,180.24
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE OFFICE BLOCK FOR ANIMAL HUSBANDRY AND ANIMAL HEALTH DEPTS AT AOPOLY, YANDEV.	05050123007000 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,293,172.21	-	31,293,172.21
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF OF THE 405 CAPACITY AUDITORIUM AT AOPOLY, YANDEV.	05050123007100 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	15,233,900.00	7,816,950.00	400,000,000.00
RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	01070423001100 - Adaptive research, unified and all-inclusive extension services delivery	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	1,957,318.47	-	150,000,000.00
COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS	05060123000600 - ICT equipment,	23050102 - COMPUTER	70942 - SECOND	10720500 - GBOKO	678,278.68	-	1,678,280.00

AND OTHERS) AT AOPOLY, YANDEV	software and expertise	SOFTWARE ACQUISITION	STAGE OF TERTIARY EDUCATION				
MONITORING AND EVALUATION (NBTE, COREN) AT AOPOLY, YANDEV	05010323000100 - Education sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	16,956,966.93	-	1,957,000.00
REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES THROUGH TETFUND INTERVENTION at AOPOLY, Yandev	01070123000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	88,621,972.48	-	18,981,610.00
CENTINARY CELEBRATION (THE HUNDREDTH YEAR) OF AKPERAN ORSHI POLYTECHNIC, YANDEV	05040626000100 - School examination and MLA	23050104 - ANNIVERSARIES/C ELEBRATIONS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	-	-	25,000,500.00
RESEARCH AND DEVELOPMENT: 10+ COMBINED CONVOCATION AT AOPOLY, YANDEV	05060226000100 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10720500 - GBOKO	-	-	35,000,000.00

MDA:	021510200100 - Bureau of Agricultural Development & Mechanization(BADM)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					7,094,702,478.13	793,620,885.05	4,425,789,214.40
CLEARING OF 50,000 HECTARES OF LAND ACROSS THE STATE (ACROSS THE 23 LGAS)	01070124000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87
PURCHASE OF 30NO. BAZUKI CARGO FARM TRICYCLE	01070124000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	108,819,676.29	-	-
PURCHASE OF 10NO. EXECUTIVE CHAIRS & TABLES, 30NO.SEMI-EXECUTIVE CHAIRS & TABLES, 50NO. CHAIRS & TABLES,15NO. VISITORS SEAT	13100124000300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	10721300 - MAKURDI	58,138,172.32	-	-
PURCHASE OF 4NO. 40KVA GENERATORS IN UGBA CASSAVA MILL, DAUDU RICE MILL, AGBAFU	14100125000100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	10742400 - STATE WIDE	58,138,172.32	-	-

CASSAVA MILL AND WARRI RICE MILL (IFAD-VCDP)							
PURCHASE OF 4NO. HYBRID SOLAR DRIERS IN ADEPE, HOWE, ADAGI, AND UGBA (IFAD-VCDP)	01040125000200 - Modern technology for post-harvest storage and value addition	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10742400 - STATE WIDE	33,913,933.86	-	-
PURCHASE OF AGRICULTURAL EQUIPMENT (PLANTERS, GRATERS, DRYERS, RICE MILLING MACHINES, AND THRESHERS) FOR THE MINISTRY	01070123000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	67,827,867.71	58,324,000.00	943,500,000.00
PURCHASE OF AGRICULTURAL EQUIPMENT PURCHASE OF 50NO.MASSEY FERGUSON (MF375) 75HP TRACTORS	01070124000400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	10721300 - MAKURDI	1,177,297,989.54	-	277,297,989.54
PURCHASE OF AGRICULTURAL EQUIPMENT (PLANTERS, GRATERS, DRYERS, RICE MILLING MACHINES, AND THRESHERS (IFAD-VCDP)	01070125000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	58,138,172.32	21,970,000.00	-
PURCHASE OF AGRICULTURAL EQUIPMENT (PURCHASE OF 50NO.05-SERIES	01070124000500 - Integrated rural development (agricultural land development, farm	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	10721300 - MAKURDI	968,969,538.72	-	968,969,538.72

6005 MAHINDRA 60HP TRACTORS)	mechanization, & rural infrastructures						
CONSTRUCTION OF ADMINISTRATIVE BLOCK (BNARDA)	06100123000200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	10721300 - MAKURDI	13,565,573.54	-	-
ELECTRIFICATION OF LOGO RICE MILL	14100123000300 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10711200 - LOGO	5,813,817.23	-	-
ELECTRIFICATION OF AGATU RICE MILL	14100123000400 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10730200 - AGATU	5,813,817.23	-	-
ELECTRICITY EXPANSION TO ADEPE, TSE-ANGAHA, ABEDA SHITILE, HOWE, AONDONA, NAKA, IYE, IGBOR, IKYOGEN, WARRI, AND OGWUMOGBO (IFAD-VCDP)	14100125000400 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	67,827,867.71	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN AGATU	10100123000500 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10730200 - AGATU	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN G/EAST	10100123000600 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720700 - GWER EAST	12,015,222.28	-	-

CONSTRUCTION OF SOLAR POWER BOREHOLE IN KWANDE	10100123000700 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10711100 - KWANDE	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN GUMA	10100123000800 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720600 - GUMA	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN G/WEST	10100123000900 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720800 - GWER WEST	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN OGBADIBO	10100123001000 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10731500 - OGBADIBO	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN LOGO	10100123001100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10711200 - LOGO	12,015,222.28	-	-
CONSTRUCTION OF SOLAR POWER BOREHOLE IN OKPOKWU	10100123001200 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10731800 - OKPOKWU	12,015,222.28	-	-
CONSTRUCTION OF CONSTRUCTION OF ARTIFICIAL INSEMINATION CENTERS (VANDEIKYA AND MAKURDI)	06100124000500 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	10742400 - STATE WIDE	58,138,172.32	-	-

CONSTRUCTION OF 5NO. BOREHOLE GBAJIMBA, AGASHA, UKOHUL, SUMAKA & ASHINJODAUDU IN GUMA LGA (IFAD-VCDP)	10100125000600 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	82,362,410.79	-	-
CONSTRUCTION OF 5NO. BOREHOLE IN MBACHAN, ADIKPO, WANUNE, KOTIE & IMANDE KWANDE LGA (IFAD-VCDP)	10100125000700 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	82,362,410.79	-	-
CONSTRUCTION OF 4NO. BOREHOLE APENDA, AONDONA, NAKA & UCHE GWER WEST LGA(DEEP WELL) (IFAD-VCDP)	10100125000800 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	85,269,319.41	-	-
CONSTRUCTION OF 4NO. BOREHOLE IN ICHAMA, UGBOKOLO, AI-DOGODO & EKE OKPOKWU LGA (DEEP WELL) (IFAD-VCDP)	10100125000900 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	108,524,588.34	35,636,970.00	-
CONSTRUCTION OF 5NO. BOREHOLE AT IPOLE COURT, IPIGA, ADEPE, ODOBA & OROKRAM AT OGBADIGBO LGA (DEEP WELL) (IFAD-VCDP)	10100125001000 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10731500 - OGBADIBO	106,586,649.26	21,950,136.19	-

CONSTRUCTION OF 5NO. BOREHOLE IHUGH, IMANDE, NIEV, NKST BATUR, KUNDEMA, ST. PAUL AKO IN VANDEIKYA (IFAD-VCDP)	10100125001100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10712300 - VANDEIKYA	82,362,410.79	-	-
PROCUREMENT OF IMPROVED SEEDS, CASSAVA CUTTINGS - COUNTERPART FUNDS	01030323001300 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23010140 - PURCHASE OF FARM INPUTS	70421 - AGRICULTURE	10721300 - MAKURDI	11,627,634.46	-	-
CONSTRUCTION OF GROUNDNUT PROCESSING PLANT/INSTALLATION EQUIPMENT AT IHUGH VILLAGE VANDEKYIA	01030124001200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	72,672,715.40	-	-
CONSTRUCTION OF 3NO. WEATHER STATIONS (MAKURDI, OTUKPO AND ADIKPO)	20100124001300 - CLIMATE CHANGE - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	10742400 - STATE WIDE	14,534,543.08	9,250,000.00	-
CONSTRUCTION OF LIVESTOCK, FISHERIES AND PLANTATION FARMS IN EACH OF THE 3-SENATORIAL ZONES OF THE STATE	01050124001400 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	58,138,172.32	-	-
CONSTRUCTION OF 3NO. 350TON SILOS FOR STORAGE IN THE 3-	01040124001500 - Modern technology for post-harvest	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	10742400 - STATE WIDE	14,534,543.08	-	-

SENATORIAL ZONES OF THE STATE	storage and value addition	AGRICULTURAL FACILITIES					
CONSTRUCTION OF 3NO. STANDRAD VETERINARY CLINICS AND DIAGNOSTIC LABORTARIES	01020524001600 - Animal health and livestock diseases management	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	72,672,715.40	-	-
CONTRUCTION OF HATCHERIES FOR POULTRY AND FISHE IN THE 3-SENATORIAL ZONES OF THE STATE	01050124001700 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	14,534,543.08	-	-
REACTIVATION OF AGRICULTURE SERVICE CENTERS IN THE THREE SENATORIAL ZONES OF THE STATE (IN 12 LGAS)	01010224001800 - Agriculture sector coordination mechanisms	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	242,242,384.68	-	242,242,384.68
CONSTRUCTION OF 6 ANALYTICAL SERVICE LABORATORY (SOIL,FERTILIZER,H ERBICIDE,PESTICIDE AND FOOD SAMPLES AT BADM HQTRS	01070325001200 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	242,242,384.68	-	242,242,384.68
CONSTRUCTION OF 2NO. MODEL 2 CASSAVA PROCESSING CENTER OROKRAM AND OWUKPA	01030125001300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10731500 - OGBADIBO	67,827,867.71	16,150,000.00	-

OGBADIGBO LGA (IFAD-VCDP)							
CONSTRUCTION OF 2NO. MODEL 2 CASSAVA PROCESSING CENTER USHA AND WARRI AGATU LGA (IFAD-VCDP)	01030125000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10730200 - AGATU	67,827,867.71	-	-
CONSTRUCTION OF 2NO. MODEL 2 CASSAVA PROCESSING CENTER UCHE AND KULA GWER WEST LGA (IFAD-VCDP)	01030125001400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720800 - GWER WEST	67,827,867.71	-	-
CONSTRUCTION OF 2NO. MODEL 2 CASSAVA PROCESSING CENTER AJIO AND WANUNE KWANDE LGA (IFAD-VCDP)	01030125001500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	67,827,867.71	-	-
CONSTRUCTION OF 2NO. MODEL 2 CASSAVA PROCESSING CENTER AI-OMAGA AND IJEJE OKPOKWU LGA (IFAD-VCDP)	01030125001600 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10731800 - OKPOKWU	76,548,593.56	-	-
CONSTRUCTION OF 2NO. MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB WENDE, AND TERMANA IN	01030125001700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711200 - LOGO	75,579,624.02	-	-

LOGO LGA (IFAD-VCDP) (IFAD-VCDP)							
CONSTRUCTION OF 2NO. MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB AGASHA AND GBAJIMBA IN GUMA LGA (IFAD-VCDP)(IFAD-VCDP)	01030125001800 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720600 - GUMA	75,579,624.02	-	-
CONSTRUCTION OF MODEL 1 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING MBADEDE & TSAR IN VANDIKYA LGA (IFAD-VCDP)	01030125001900 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	75,579,624.02	77,085,929.51	-
CONSTRUCTION OF 2NO. MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB JATO-AKAA AND ANUE IN KWANDE LGA(IFAD-VCDP)	01030125002000 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	75,579,624.02	-	-
CONSTRUCTION OF 2NO. MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB DAFI MPCs IKPAYONGU, AND MBACHOR (IFAD-VCDP)IN GWER EAST LGA	01030125002100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	75,579,624.02	-	-

CONSTRUCTION OF 2NO. MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB IN UCHE & KUA GWER WEST LGA (IFAD-VCDP)	01030125002200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	75,579,624.02	-	-
CONSTRUCTION 2NO MODEL 3 RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB USHA & OSHUGBUDO AGATU LGA (IFAD-VCDP)	01030125002300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10730200 - AGATU	76,548,593.56	-	-
CONSTRUCTION OF AGGREGATION CENTER IN NAKA GWER WEST LGA(IFAD-VCDP)	01040225002400 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720800 - GWER WEST	58,138,172.32	-	-
CONSTRUCTION OF AGGREGATION CENTER IN TARA KU GWER EAST (IFAD-VCDP)	01040225002500 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	58,138,172.32	-	-
CONSTRUCTION OF AGGREGATION CENTER IN TSAR VANDYKIA LGA (IFAD-VCDP)	01040225002600 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	58,138,172.32	-	-
CONSTRUCTION OF AGGREGATION CENTER IN OWETO	01040225002700 - Buffer stocking and	23020113 - CONSTRUCTION / PROVISION	70421 - AGRICULTURE	10730200 - AGATU	58,138,172.32	-	-

AGATU LGA (IFAD-VCDP)	commodity warehousing	OF AGRICULTURAL FACILITIES					
CONSTRUCTION OF AGGREGATION CENTER IN ADIKPO KWANDE LGA (IFAD-VCDP)	01040225002800 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	58,138,172.32	-	-
CONSTRUCTION OF AGGREGATION CENTER IN UGBOKOLO OKPOKWU LGA (IFAD-VCDP)	01040225002900 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10731800 - OKPOKWU	58,138,172.32	1,724,629.45	-
CONSTRUCTION OF 2NO. MINI BRIDGES IN LOGO LGA (IFAD-VCDP)	17100125003000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10711200 - LOGO	46,510,537.86	-	-
CONSTRUCTION OF 2NO. MINI BRIDGES AT BE, FED. GOVT. COLLEGE, DYEGH, AND TSE LUGA IN VANDYKIA LGA (IFAD-VCDP)	17100125003100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712300 - VANDEIKYA	46,510,537.86	-	-
CONSTRUCTION OF 2NO. MINI BRIDGES AT SUMAKA, AND IYE IN GUMA LGA (IFAD-VCDP)	17100125003200 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720600 - GUMA	46,510,537.86	-	-
CONSTRUCTION OF 2NO. MINI BRIDGES IN AI-DOGODO AND AGAMUDU OKPOKWU LGA (IFAD-VCDP)	17100125003300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10731800 - OKPOKWU	50,386,416.01	12,470,762.71	-

CONSTRUCTION OF 2NO. MINI BRIDGES IN ENGLA AND OSHUGBUDU AGATU LGA (IFAD-VCDP)	17100125003400 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10730200 - AGATU	46,510,537.86	25,146,362.51	-
CONSTRUCTION OF 2NO. MINI BRIDGES IN GWER EAST LGA (IFAD-VCDP)	17100125003500 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720700 - GWER EAST	46,510,537.86	75,971,595.21	-
CONSTRUCTION OF OPEN AND CLOSED STORE AND STALLS IN AGATU	01040323001400 - Market linkage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	10730200 - AGATU	13,565,573.54	-	-
CONSTRUCTION OF OPEN AND CLOSED STORE AND STALLS IN GWER-WEST	01040323001500 - Market linkage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	10720800 - GWER WEST	13,565,573.54	-	-
CONSTRUCTION OF OPEN AND CLOSED STORE AND STALLS IN KWANDE	01040323001600 - Market linkage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70421 - AGRICULTURE	10711100 - KWANDE	13,565,573.54	-	-
CONSTRUCTION OF RICE AGGREGATION CENTRES IN OBAGAJI, AGATU	01040223001700 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10730200 - AGATU	33,913,933.86	-	-
CONSTRUCTION OF CASSAVA AGGREGATION CENTRES IN ALIADE GWER EAST	01040223001800 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	33,913,933.86	-	-
CONSTRUCTION OF CASSAVA	01040223001900 - Buffer stocking and	23020113 - CONSTRUCTION	70421 - AGRICULTURE	10711100 - KWANDE	33,913,933.86	-	-

AGGREGATION CENTRES IN KWANDE	commodity warehousing	N / PROVISION OF AGRICULTURAL FACILITIES					
CONSTRUCTION OF BRIDGES IN AGATU	17100123002000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10730200 - AGATU	17,441,451.70	-	-
CONSTRUCTION OF BRIDGES IN GWER-WEST	17100123002100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720800 - GWER WEST	17,441,451.70	-	-
CONSTRUCTION OF BRIDGES IN KWANDE	17100123002200 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10711100 - KWANDE	17,441,451.70	-	-
LAND DEVELOPMENT IN AGATU	01070123002300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10730200 - AGATU	12,596,604.00	-	-
LAND DEVELOPMENT IN KWANDE	01070123002400 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10711100 - KWANDE	12,596,604.00	-	-
CONSTRUCTION OF 16NO CRECHE IN THE 8 LGAS (IFAD-VCDP)	06100125003600 - Housing and Urban Development - General	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	108,524,588.34	68,413,677.51	-
CONSTRUCTION OF 2NO MARKET	01040325003700 - Market linkage	23020124 - CONSTRUCTION	70411 - GENERAL	10711200 - LOGO	62,789,226.11	90,468,715.11	-

STORES/STALL IN ANYIIN AND ABEDA MBADYUL IN LOGO (IFAD-VCDP)		N OF MARKETS/PAR KS	ECONOMIC AND COMMERCIALA FFAIRS				
CONSTRUCTION OF 2NO MARKET STORES/STALL IN IKYOGEN AND ADIKPO KWANDE LGA (IFAD-VCDP)	01040325003800 - Market linkage	23020124 - CONSTRUCTIO N OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	10711100 - KWANDE	62,789,227.08	-	-
CONSTRUCTION OF 2NO MARKET STORES/STALL IN IYE AND DAUDU IN GUMA LGA (IFAD-VCDP)	01040325003900 - Market linkage	23020124 - CONSTRUCTIO N OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	10720600 - GUMA	62,789,228.05	-	-
CONSTRUCTION OF 2NO MARKET STORES/STALL IN OKOKOLO AND USHA AGATU LGA (IFAD-VCDP)	01040325004000 - Market linkage	23020124 - CONSTRUCTIO N OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	10730200 - AGATU	62,789,229.02	-	-
CONSTRUCTION OF 2NO MARKET STORES/STALL IN IKPAYONGO AND HOWE IN GWER EAST LGA (IFAD-VCDP)	01040325004100 - Market linkage	23020124 - CONSTRUCTIO N OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	10720700 - GWER EAST	62,789,229.98	-	-
CONSTRUCTION OF 2NO MARKET STORES/STALL IN IPIGA AND IGOMU OGBADIGBO LGA (IFAD-VCDP)	01040325004200 - Market linkage	23020124 - CONSTRUCTIO N OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALA FFAIRS	10731500 - OGBADIBO	62,789,231.92	-	-
RESUSCITATION OF AGRO- PROCESSING	01030124001900 - Crop value chains and food systems	23030112 - REHABILITATI ON / REPAIRS -	70411 - GENERAL ECONOMIC	10742400 - STATE WIDE	73,157,200.17	-	-

CENTERS ACROSS THE STATE	promotion (food and cash crops of state's comparative advantage)	AGRICULTURAL FACILITIES	AND COMMERCIAL AFFAIRS				
RENOVATION OF OFFICE BUILDING HQTRS (BNARDA)	06100123002500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	19,379,390.77	-	-
REHABILITATION & REPAIRS OF OFFICE COMPLEX AT BNARDA HQTRS	06100124002000 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	58,138,172.32	-	58,138,172.32
TREE PLANTING IN OTUKPO (BNARDA)	01060123002600 - Forest regeneration and conservation	23040101 - TREE PLANTING	70422 - FORESTRY	10731900 - OTUKPO	2,906,908.62	-	2,906,908.62
TREE PLANTING IN BURUKU (BNARDA)	01060123002700 - Forest regeneration and conservation	23040101 - TREE PLANTING	70422 - FORESTRY	10720400 - BURUKU	3,391,393.39	-	3,391,393.39
TREE PLANTING IN USHONGO (BNARDA)	01060123002800 - Forest regeneration and conservation	23040101 - TREE PLANTING	70422 - FORESTRY	10712200 - USHONGO	2,906,908.62	-	2,906,908.62
TREE PLANTING IN MAKURDI (BNARDA)	01060123002900 - Forest regeneration and conservation	23040101 - TREE PLANTING	70422 - FORESTRY	10721300 - MAKURDI	2,713,114.71	-	2,713,114.71
TREE PLANTING IN VANDEIKYA (BNARDA)	01060123003000 - Forest regeneration and conservation	23040101 - TREE PLANTING	70422 - FORESTRY	10712300 - VANDEIKYA	3,682,084.25	-	3,682,084.25
REACTIVATION OF IRRIGATION SITES (MAKURDI, VANDEIKYA AND OTUKPO)	01030224002100 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	133,673,881.64	-	133,673,881.64
MONITORING AND EVALUATION	01010223003100 - Agriculture sector	23050103 - MONITORING	70421 - AGRICULTURE	10721300 - MAKURDI	38,758,781.55	22,655,000.00	-

	coordination mechanisms	AND EVALUATION					
RESEARCH AND DEVELOPMENT ON TRIAL OF SEVEN TROPICAL WHEAT VARIETIES IN KWANDE AND VANDEIKYA	01070425004300 - Adaptive research, unified and all-inclusive extension services delivery	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	10742400 - STATE WIDE	181,241,218.45	-	-
MONITORING AND EVALUATION ON MONITORING OF AGRICULTURAL EXTENSION FARMER ACROSS THE STATE(IN THE 23 LGAS)	01010224002200 - Agriculture sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	10742400 - STATE WIDE	96,896,953.87	-	-
MONITORING AND EVALUATION ON MONITORING OF IFAD-VCDP PROJECTS (CIVIL WORKS) ACROSS THE 9 LGAS IN THE STATE	01010225004300 - Agriculture sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	10742400 - STATE WIDE	96,896,953.87	256,403,106.85	300,000,000.00
CONSTRUCTION OF 1NO. MINI BRIDGES IN MBADEDE IN VANDEKYA LGA	17100126001700 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712300 - VANDEIKYA	-	-	45,000,000.00
CONSTRUCTION OF 2NO. MINI BRIDGES @ RIVER BAR G/EAST LGA & ORANYAM IN KWANDE LGA	17100126001800 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10711100 - KWANDE	-	-	90,000,000.00
CONSTRUCTION OF 2NO. MINI BRIDGES @ ABEDA-	17100126001900 - Road - General	23020114 - CONSTRUCTION	70451 - ROAD TRANSPORT	10720600 - GUMA	-	-	140,000,000.00

MBADYUL IN LOGO & UKPIAM IN GUMA LGA		N / PROVISION OF ROADS					
CONSTRUCTION OF AGGREGATION CENTER IN MBAUSU IN V/KYA LGA	01040226000100 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	-	-	90,000,000.00
CONSTRUCTION OF AGGREGATION CENTER IN IKPA G/EAST LGA	01040226000200 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720700 - GWER EAST	-	-	90,000,000.00
FLOORING AND FENCING OF AGGREGATION CENTERS IN TARAKU & OKPOGA,	01040226000300 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10731500 - OGBADIBO	-	-	44,000,000.00
FLOORING AND FENCING OF AGGREGATION CENTERS IN ANNUNE, IHUGH	01040226000400 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	-	-	44,000,000.00
CONSTRUCTION OF 5NO. BOREHOLE IN TSE-KAV MBADYUL, CHWENYI-MBABUR IN V/KYA, NKST AYILAMO, RCC AYILAMO & GWEGH IN BENUE STATE	10100126000200 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10712300 - VANDEIKYA	-	-	125,000,000.00
CONSTRUCTION OF 2NO. DEEP WELLS	10100126000300 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION	70631 - WATER SUPPLY	10720600 - GUMA	-	-	50,000,000.00

@ SAGHEV IN GUMA LGA		OF WATER FACILITIES					
PROVISION OF TUBE WELLS FOR IRRIGATION SCHEME @ AGATU AND KWANDE FOR MBAlHYANGE AGRICULTURAL MPcS	01030226000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	30,000,000.00
CONSTRUCTION OF MODEL 1 RICE PROCESSING CENTER AND PAR-BOILINGSHEd/DRYING SLAB @ TSE ABELLEGA IN VANDIKYA LGA	01030126000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10712300 - VANDEIKYA	-	-	49,000,000.00
CONSTRUCTION OF 3NO. CRECHE IN THE 3 LGAS	01030126000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	-	-	34,687,500.00
RETENTION FOR THE CONSTRUCTION OF BOREHOLSE IN VANEDIKYA, GWER WEST, LOGO, KANDE AND GUMA	10100126000400 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720600 - GUMA	-	-	44,999,999.98
RETENTION FOR THE CONSTRUCTION OF CASSAVA PROCESSING CENTERS	01030126000300 - Crop value chains and food systems promotion (food and cash crops of state's	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10720600 - GUMA	-	-	26,000,000.00

(VANEDIKYA, GWER WEST, LOGO, KANDE AND GUMA)	comparative advantage)						
RETENTION FOR THE CONSTRUCTION OF RICE PROCESSING CENTER AND PAR-BOILINGSLED/DRYING SLAB (VANEDIKYA, GWER WEST, LOGO, KANDE AND GUMA)	01030126000400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	23,999,999.94
RETENTION FOR THE CONSTRUCTION OF MINI BRIDGES (VANEDIKYA, GWER WEST, LOGO, KANDE AND GUMA)	17100126002000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	-	18,000,000.00
RETENTION FOR THE CONSTRUCTION OF CRECHE @ TSAR MBAYAR IN V/KYA LGA (VANEDIKYA, GWER WEST, LOGO, KANDE AND GUMA)	01030126000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711100 - KWANDE	-	-	14,999,999.98
RETENTION FOR THE CONSTRUCTION OF MARKET STORES AND STALL IN ANYIIN(VANEDIKYA, GWER WEST, LOGO, AGATU, OGBADIBO, KWANDE AND GUMA)	01040326000200 - Market linkage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	-	-	17,999,999.50

RETENTION FOR THE FLOORING AND FENCING OF AGGREGATION CENTERS IN ABEDA MBADYUL	01040226000500 - Buffer stocking and commodity warehousing	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10711200 - LOGO	-	-	35,999,999.98
REHABILITATION OF MARKET STORE/STORES IN OGWULE	01040326000300 - Market linkage	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10730200 - AGATU	-	-	9,000,000.00
REHABILITATION OF MARKET STORE/STORES IN UMENGER	01040326000400 - Market linkage	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10720600 - GUMA	-	-	9,000,000.00
REHABILITATION OF MARKET STORE/STORES IN NAKA	01040326000500 - Market linkage	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10720800 - GWER WEST	-	-	9,000,000.00
REHABILITATION OF MARKET STORE/STORES IN UGBOR	01040326000600 - Market linkage	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10711200 - LOGO	-	-	9,000,000.00
REHABILITATION OF AGGREGATION CENTER IN TARAKU	01040226000600 - Buffer stocking and commodity warehousing	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70421 - AGRICULTURE	10720800 - GWER WEST	-	-	12,645,000.00
REHABILITATION OF AGGREGATION CENTER IN OTUKPA	01040226000700 - Buffer stocking and	23030124 - REHABILITATION/REPAIRS-	70421 - AGRICULTURE	10731500 - OGBADIBO	-	-	12,645,000.00

	commodity warehousing	MARKETS/PARKS					
REHABILITATION OF AGGREGATION CENTER IN ABEDASHITILE	01040226000800 - Buffer stocking and commodity warehousing	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70421 - AGRICULTURE	10711200 - LOGO	-	-	20,250,000.00
CONSTRUCTION OF 2NO. MARKET STORES AND STALL IN MBADEDE & ICHOL FOR BARAKUR FADAMA III RICE PRODUCERS MPCSVANDIKYA LGA	01040326000700 - Market linkage	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10712300 - VANDEIKYA	-	-	52,000,000.00

MDA:	022000100100 - Ministry of Finance						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					13,522,294,152.14	8,838,789,750.00	13,566,231,456.08
PURCHASE MOTOR CYCLE (BAJA) 500NO @ N1.5M, TRICYCLE 500NO @ 2.9M	13100125007000 - Reform of Government and Governance - General	23010104 - PURCHASE MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	484,484,769.36	-	484,484,769.36
PURCHASE OF 100NO. HILUX VAN @ 80M EACH, 100NO PRADO JEEP @ N100M EACH	13100123018900 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	6,701,483,899.64	4,255,538,000.00	5,701,483,899.64
PURCHASE OF 200NO. HUMMER II BUSES @ N70M EACH	13100123019000 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	5,201,483,899.64	4,583,251,750.00	5,201,483,899.64
PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL CHAIRS, TABLES AND TRAYS.	13100123019100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	250,000,000.00	-	260,500,000.00
PURCHASE OF 2,500NO. HP 250 86GB RAM 1 TERABITE HARD DRIVE LAPTOPS @ N800,000 EACH FOR THE MINISTRY	11100123011300 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	250,000,000.00	-	1,300,000,000.00

PURCHASE OF 1000NO. HP LASER JET 2035 PRINTERS @ N450,000	11100123011400 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	250,000,000.00	-	272,370,500.00
PURCHASE OF 500NO. SHARP AR 7024 PHOTOCOPIERS @ N1.2M EACH	11100123011500 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	250,000,000.00	-	250,000,000.00
PURCHASE OF 100NO. SANYO SHREDDING MACHINES @ N95,000 EACH	11100123011600 - Information Communication and Technology - General	23010117 - PURCHASE OF SHREDDING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	9,205,210.62	-	9,205,210.62
PURCHASE OF 1000NO. CANON PC300 SCANNER @ N180,000 EACH	11100123011700 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	55,802,350.65	-	55,802,350.65
PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE MINISTRY	14100123003000 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	16,472,482.16	-	16,472,482.16
SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	13100123019200 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	862,770.48	-	862,770.48
CONSTRUCTION OF OFFICE BUILDING IN MAKURDI	06100123007400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	27,402,458.55	-	-
CONSTRUCTION OF POWER	14100123003100 - Power - General	23020101 - CONSTRUCTION	70112 - FINANCIAL	10721300 - MAKURDI	3,391,393.39	-	-

GENERATING PLANTS HOUSE IN MINISTRY OF FINANCE, MAKURDI		/ PROVISION OF OFFICE BUILDINGS	AND FISCAL AFFAIRS				
REHABILITATION / REPAIRS OF HALL (SPACE) IN MINISTRY OF FINANCE, MAKURDI	06100123007500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	8,139,344.13	-	-
AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	11100123011800 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	13,565,573.54	-	13,565,573.54

MDA:	022000700100 - Office of the Accountant-General						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					63,286,307.48	-	80,108,321.75
CONSTRUCTION OF VOUCHER STORE HOUSE AT MAKURDI SUB-TREASURY	06100124002400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	13,177,985.73	-	-
CONSTRUCTION OF SOLAR PANEL FOR ELECTRICITY AT ACCOUNTANT GENERAL'S OFFICE	06100125007100 - Housing and Urban Development - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	29,069,086.16	-	29,069,086.16
RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) MAKURDI	06100124002500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	6,504,692.51	-	6,504,692.51
INSPECTION OF ACCOUNTS BOOKS IN MDAs AND LAISON OFFICES	13100125007200 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	14,534,543.08	-	44,534,543.08

MDA:	022000200100 - Debt Management Office						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					8,161,908,206.28	43,668,871,670.47	3,839,957,597.23
CONTRACT FINANCING- CONTRACTOR ARREARS	13100125007300 - Reform of Government and Governance - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	8,161,908,206.28	43,668,871,670.47	3,839,957,597.23

MDA:	022000800100 - Benue State Internal Revenue Service (BIRS)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					481,191,444.73	54,895,792.00	244,555,080.00
PURCHASE OF 8NO.TOYOTA COROLLAS 2024 MODEL FOR DIRECTORS, 1NO.TOYOTA HILUX AND SUV PRADO 2024 MODEL FOR EXECUTIVE CHAIRMAN	13100125007400 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	433,793,907.74	-	-
PURCHASE OF 200NO. CHAIRS & 200NO. TABLES FOR CORPORATE HQ AND 40NO. AREA TAX OFFICES	13100123006900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	3,028,000.00	54,045,792.00	100,000,000.00
PURCHASE OF 60NO. Hp ELITEBOOK LAPTOPS 840 G6 TOUCH SCREEN INTEL COREi5/16G	11100126001600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	-	-	60,000,000.00
PURCHASE OF 10KVA MIKANO GEN FOR CORPORATE HQ AND 8KVA FIRMAN FOR 40 AREA TAX OFFICES	14100123000900 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	9,379,390.77	850,000.00	-

PURCHASE OF 10NO. FIRE EXTINGUISHERS FOR CORPORATE HQ	13100123002200 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	3,558,649.26	-	-
PURCHASE OF TAX ADMINISTRATION BOOKS FOR CORPORATE HQ LIBRARY	13100123002300 - Reform of Government and Governance - General	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	4,844,847.69	-	-
CONSTRUCTION OF AREA TAX OFFICE (AGATU & ZAKI BIAM)	13100123002400 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10742400 - STATE WIDE	8,448,476.94	-	30,000,000.00
DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD TANK AT CORPORATE HQ	10100123002500 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	9,379,390.77	-	19,555,080.00
CONSTRUCTION OF BOX CULVERT AND CONCRETE LINE DRAIN @ BIRS CORPORATE HEADQUARTERS	13100125007500 - Reform of Government and Governance - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	8,758,781.55	-	-
REHABILITATION OF AREA TAX OFFICE GBOKO	13100126005500 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10720500 - GBOKO	-	-	10,000,000.00
REHABILITATION OF AREA TAX OFFICE OTUKPO	13100126005600 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10731900 - OTUKPO	-	-	15,000,000.00

REHABILITATION OF AREA TAX OFFICE ADO	13100126005700 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10730100 - ADO	-	-	10,000,000.00

MDA:	022800100100 - Ministry of Science, Technology & Innovation						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					2,002,029,723.25	-	4,198,936,953.87
FURNISHING/ EQUIPING OF 1 NUMBER ENGINEERING WORKSHOP AT BEST CENTER MAKURDI.	11100125001600 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	101,249,371.25	-	50,000,000.00
PURCHASE AND KITTING OF 2NO. FIRST AID BOXES @270,000 EACH FOR MESTI HQTRS	11100125001700 - Information Communication and Technology - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	523,243.55	-	540,000.00
PROCUREMENT OF 1UNIT OF GPS AT 75,000 MEST MAKURDI	11100123004400 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	72,672.72	-	-
ACQUISITION AND INSTALLATION OF EQUIPMENT 1NO. AT TECHNOLOGY WORKSHOP (WELDING & FABRICATION) AT MESTI HQTRS	11100125001800 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	96,896,953.87	-	96,896,953.87
CONSTRUCTION AND FURNISHING OF OFFICE ACCOMMODATION FOR NATIONAL RESEARCH INSTITUTE FOR	11100123006200 - Information Communication and Technology - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	96,896,953.87	-	-

CHEMICAL TECHNOLOGY (NARICT)							
CONSTRUCTION OF 2 NUMBER STOREY BUILDINGS (1 FOR CLASSROOMS AND 1 FOR WORKSHOPS) AT BEST CENTER MAKURDI	11100125001900 - Information Communication and Technology - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	278,977,957.83	-	-
PROVISION/INSTALLATION OF 100MW SOLAR MINI-GRIDS, 500,000,000	11100125002000 - Information Communication and Technology - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	484,484,769.36	-	300,000,000.00
LOCAL FABRICATION OF AGRICULTURAL MACHINES (MILLERS, RIDGERS, TRESHERS, ETC) FOR MECHANIZED FARMING IN BENUE STATE	11100125002100 - Information Communication and Technology - General	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	30,280,298.08	-	50,000,000.00
CONSTRUCTION OF CAR PARK AT AT MEST HEADQUARTERS	11100123006100 - Information Communication and Technology - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	11,627,634.46	-	-
REHABILITATION OF MESTI INTERNET NETWORK INFRASTRUCTURE	11100125002200 - Information Communication and Technology - General	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	2,906,908.62	-	3,500,000.00
CONSTRUCTION OF ULTRA MODERN TECHNOLOGY INNOVATION HUB.	11100123006800 - Information Communication and Technology - General	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70461 - COMMUNICATION	10721300 - MAKURDI	530,018,702.02	-	650,000,000.00
FABRICATION AND INSTALLATION OF 1UNIT OF FLOOD	11100125002300 - Information Communication	23040102 - EROSION &	70961 - SUBSIDIARY	10721300 - MAKURDI	968,969.54	-	2,500,000.00

DETECTION TECHNOLOGICAL DEVICE OVER RIVER BENUE	and Technology - General	FLOOD CONTROL	SERVICES TO EDUCATION				
TRAINING OF 1,650 YOUTHS ON INVERTER MAKING TECHNOLOGY IN 23 LGAS ACROSS BENUE STATE.	11100123006900 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	218,018,146.21	-	200,500,000.00
INSPECTION OF SCIENCE & TECHNOLOGY LABS AND WORKSHOP EQUIP. IN SC AND TECH. SCHS.	11100123007100 - Information Communication and Technology - General	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	4,844,847.69	-	7,000,000.00
RESEARCH/DOCUMENTATION FROM DPRS AT MEST HQTRS FOR BENUE STATE PLANNING COMMISSION	11100123007200 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	2,906,908.62	-	3,000,000.00
SCIENCE AND TECHNOLOGY EXHIBITION EXPO (STI)- ANNUAL NATIONAL EXHIBITION PLATFORM WHERE INDIGENOUS INVENTIONS AND INNOVATIONS BY LOCAL SCIENTISTS OR TECHNOLOGISTS ARE DISPLAYED AND CAREFULLY SCRUTINIZED FOR ADOPTION.	11100123007700 - Information Communication and Technology - General	23050104 - ANNIVERSARIES /CELEBRATIONS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	20,000,000.00	-	10,000,000.00
JUNIOR ENGINEERS, TECHNICIANS AND SCIENTISTS (JETS)- SCIENCE COMPETITION	11100123007900 - Information Communication	23050104 - ANNIVERSARIES /CELEBRATIONS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	51,355,385.55	-	25,000,000.00

MEANT FOR YOUNG AND UPCOMING SCIENTISTS TO PROMOTE YOUNG SCIENTISTS TAKING UP PROFESSIONAL CAREER'S SCIENCE, ENGINEERING AND TECHNOLOGY FIELDS.	and Technology - General						
HOSTING OF STATE SCIENCE AND TECHNOLOGY SUMMIT	11100123003000 - Information Communication and Technology - General	23050104 - ANNIVERSARIES /CELEBRATIONS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	70,000,000.00	-	70,000,000.00
TRAINING OF 500 BENUE YOUTH ON BIO/HOUSEHOLD GAS PRODUCTION AND DISTRIBUTION	11100126001700 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000,000.00
TRAINING OF 1500 YOUTHS ON METAL/ALMUNUM RECYCLING AND CASTING	11100126001800 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000,000.00
TRAINING AND EMPOWERMENT OF 500 TRAINEES ON LEATHER PRODUCTION	11100126001900 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000,000.00
TRAINING AND EMPOWERMENT OF 500 TRAINEES ON PAINT PRODUCTION	11100126002000 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000,000.00
REHABILITATION/EQUIP ING OF 6 NUMBER GOVERNMENT SCIENCE	11100126002100 - Information Communication	23030121 - REHABILITATIO N / REPAIRS OF	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	1,450,000,000.00

AND TECHNICAL SCHOOLS	and Technology - General	OFFICE BUILDINGS					
DETAILED EXPLORATION FOR CRUDE OIL (PETROLEUM) IN THE SEDIMENTARY BASINS OF BENUE STATE	11100126002200 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	150,000,000.00
FEASIBILITY STUDY AND EXPLORATION/EXTRACT ION OF OWUKPA COAL DEPOSIT IN OGBADIBO LGA OF BENUESTATE	11100126002300 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10731500 - OGBADIBO	-	-	150,000,000.00
INTERNATIONAL JUNIOR SCIENCE OLYMPIA- AN INTERNATIONAL SCIENCE COMPETITION MEANT FOR YOUNG AND UPCOMING SCIENTISTS.	11100126002400 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	10,000,000.00
FURNISHING OF TECHNOLOGY INCUBATION CENTER (TIC)	11100126002500 - Information Communication and Technology - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	40,000,000.00
REMOTE SENSING SPACE BASED TECHNOLOGY- SPACE TECHNOLOGICAL TOOL FOR ASSESSING CULTIVATED YAM AND GRAIN FARMS IN THE STATE AND ALSO DETECT VIRGIN/UNCULTIVATED FARMLANDS SUITABLE	11100126002600 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	130,000,000.00

FOR GRAINS IN THE STATE.							

MDA:	023100100100 - Ministry of Power, Renewable Energy and Transport						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					3,518,076,732.95	-	5,365,130,187.83
PROVISION AND INSTALLATION OF (150-200W) SOLAR STREETS LIGHTING AT ORTESE AND OBAGAJI MARKETS, GUMA AND AGATU LGAS, BENUE STATE - MINISTRY OF POWER AND ENERGY AND PIU	13100126001500 - Reform of Government and Governance - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
PROVISION AND INSTALLATION OF (150-200W) SOLAR STREET LIGHTING PROJECT AT OBAGAJI - MINISTRY OF POWER AND ENERGY AND PIU	13100126001600 - Reform of Government and Governance - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF TWELVE(12NO.) EXECUTIVE CHAIRS, TABLES, DESK .	14100124000300 - Power - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87
PURCHASE OF FIRE FIGHTING EQUIPMENTS PURCHASE OF 50 NOS 5KG DRY POWDER FIRE	14100124000500 - Power - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70321 - FIRE PROTECTION SERVICES	10742400 - STATE WIDE	10,689,578.21	-	10,689,578.21

EXTINGUISHER FOR OFFICE AND VEHICLES							
PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	14100124000600 - Power - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	4,000,000.00	-	4,000,000.00
PURCHASE OF FORENSIC MACHINE FOR DETECTION OF FALSE PAPERS	02100125000100 - Societal Re-orientation - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70361 - PUBLIC ORDER AND SAFETY N.E.C.	10742400 - STATE WIDE	2,422,423.85	-	2,422,423.85
PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH BANK MAKURDI	14100124000700 - Power - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	64,145,783.46	-	64,145,783.46
SOLAR PANEL STARTUP KITS AND TRAINING OF 5 PERSON EACH PER LOCAL GOVERNMENT IN THE STATE	14100125001000 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/AP PLIANCES	70435 - ELECTRICITY	10742400 - STATE WIDE	100,000,000.00	-	240,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ESTABLISHMENT OF A DRIVING / VIO TRAINING SCHOOL IN MAKURDI	14100124000800 - Power - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70661 - HOUSING AND COMMUNITY AMENITIES N.E.C.	10721300 - MAKURDI	55,231,263.71	-	-
CONSTRUCTION / PROVISION OF ELECTRICITY: CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT MAKURDI	14100124001000 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	44,438,784.09	-	44,438,784.09
ELECTRIFICATION OF MINISTRIES OF LAND, WORKS, AGRIC, SUBEB, RAAM & SUB-TREASURERY.	14100124001100 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	143,294,876.15	-	-

ELECTRIFICATION OF OFFICE OF THE DEPUTY GOVERNOR, MINISTRY OF ENVIRONMENT & BERWASA	14100124001200 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	65,481,163.99	-	-
ELECTRIFICATION OF JUDGES QUARTERS MAKURDI	14100124001400 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	52,234,240.92	-	-
ELECTRIFICATION OF THE MINISTRY OF POWER, RENEWABLE ENERGY & TRANSPORT, CIVIL SERVICE COMMISSION, RADIO BENUE, AMINU ISA KONTAGORA THEATRE COMPLEX	14100124001600 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	78,118,324.21	-	-
CONSTRUCTION OF A 60MW HYDRO POWER PLANT AT RIVER KATSINA-ALA	14100125001100 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10710900 - KATSINA- ALA	48,448,476.94	-	1,000,000.00
CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN GBOKO	14100125001200 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	96,896,953.87	-	1,000,000.00
CONSTRUCTION OF A 30MW SOLAR POWER PLANT IN MAKURDI	14100125001300 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	116,276,344.65	-	1,000,000.00
CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN OTUKPA	14100125001400 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10731500 - OGBADIBO	96,896,953.87	-	1,000,000.00

CONSTRUCTION OF ROAD SIGNS/SIGNALISATION OF MAJOR ROAD INTERSECTIONS IN THE STATE	02100125000200 - Societal Re-orientation - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	29,069,086.16	-	1,000,000.00
CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE A	14100125001900 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	-
CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE B	14100125002000 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	-
CONSTRUCT BRIQUETTING PLANTS FOR ENERGY GENERATION IN ZONE C	14100125002100 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	-
CONSTRUCTION OF BRIQUETTING PLANTS FOR ENERGY GENERATION IN MAKURDI	14100125002200 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	96,896,953.87	-	-
PROVISION OF SOLAR HOME SYSTEMS FOR 15 THOUSAND HOUSEHOLDS IN ZONE A	14100125002300 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	284,484,769.36	-	-
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC MOBILE WORKSHOP WITH FULL EQUIPMENT	14100124001700 - Power - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87

CONSTRUCTION OF TRAFFICK/STREET LIGHTS IN MAKURDI TOWN	14100124001800 - Power - General	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70435 - ELECTRICITY	10721300 - MAKURDI	1,101,050,623.66	-	903,247,258.26
INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAs IN THE STATE	14100124002100 - Power - General	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70435 - ELECTRICITY	10721300 - MAKURDI	387,511,266.89	-	387,511,266.89
CONSTRUCTION OF HEAVY DUTY/TRAILER PARKS MAKURDI, UGBEMA, ZAKI BIAM, IHUGH, OTUKPA, GBOKO, UTUKPO	06100125001700 - Housing and Urban Development - General	23020124 - CONSTRUCTION OF MARKETS/PARKS	70435 - ELECTRICITY	10742400 - STATE WIDE	96,896,953.87	-	10,000,000.00
RESEARCH AND DEVELOPMENT: PROFFESIONAL AND TECHNICAL SURVEY DATA/MAPPING INFORMATION AND GIS APPLICATION SUPPORT TO POWER SECTOR/POWER SECTOR REFORM COORDINATING PROG.	14100124002300 - Power - General	23050101 - RESEARCH AND DEVELOPMENT	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	10742400 - STATE WIDE	55,715,748.48	-	10,000,000.00
MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL IN THE STATE	14100124002400 - Power - General	23050103 - MONITORING AND EVALUATION	70481 - R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	10742400 - STATE WIDE	3,391,393.39	-	3,391,393.39
ELECTRICITY EXTENSION FROM TYOWANYE TO TSE YUA TO JOO MBATYOUGH WITH A SPUR TO MANOR TO TSE SENDE IN KATSINA-ALA LGA	14100126000600 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10710900 - KATSINA-ALA	-	-	200,543,390.00

INSTALLATION OF 500KVA TRANSFORMER AND SUBSTATION IN GBATSE IN VANDEIKYA LGA	14100126000700 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	1,000,000.00
EXTENSION OF 33KVA TRANSFORMER FROM GBEM TO TSE AKPEN IN VANDEIKYA LGA	14100126000800 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	114,295,520.00
INSTALLATION OF 30KVA SOLAR POWER FOR PROVISION OF ELECTRICITY AT THE MINISTRY OF POWER, RENEWABLE ENERGY AND TRANSPORT	14100126000900 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	70435 - ELECTRICITY	10742400 - STATE WIDE	-	-	80,000,000.00
PURCHASE OF 4 NUMBER 10 TONNES CAPACITY TOWING VEHICLES FOR THE RTMS	17100126002100 - Road - General	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	-	1,000,000.00
PURCHASE OF THREE NUMBER BUCKET HIAB FOR QUICK EVACUATION OF ACCIDENTED VEHICLES WITHIN THE STATE	17100126002200 - Road - General	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	-	1,000,000.00
INSTALLATION OF 50 NUMBER SOLAR STREET LIGHTS AT TARUKPE MARKET IN GENYI YANDEV IN GBOKO LGA,	14100126001000 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	78,065,000.00
EXTENSION OF ELECTRICITY FROM TYEKU TO APEINUMBU IN YANDEV GBOKO LGA (10KM)	14100126001100 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	153,520,000.00

EXTENSION OF ELECTRICITY FROM GENYI YANDEV TO ASASE IN YANDEV GBOKO LGA (7KM)	14100126001200 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	101,371,200.00
EXTENSION OF ELECTRICITY FROM AYEKE TO KUGHAA IN MBATIEREV GBOKO LGA (15KM)	14100126001300 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	4,282,000.00
EXTENSION OF ELECTRICITY FROM KYADO YANDEV TO TSE –SHIMA UCHO AKPERA MBAIKPUR IN IPAV GBOKO LGA (5KM)	14100126001400 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	106,710,100.00
PURCHASE AND INSTALLATION OF THREE HORSE POWER SOLAR WATER PUMP MACHINE AND REPAIRE OF WATER RETICULATION IN THE MINISTRY	14100126001500 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/AP PLIANCES	70435 - ELECTRICITY	10742400 - STATE WIDE	-	-	4,751,090.00
REHABILITATION OF MINISTRY OF POWER,RENEWABLE ENERGY & TRANSPORT HEAQUARTERS OFFICE COMPLEX	14100126001600 - Power - General	23030121 - REHABILITATIO N / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	350,470,739.94
EXTENSION OF ELECTRICITY FROM IKPA MBATIEREV TO AGANYI MBADAM TO LUGA MBATIEREV IN GBOKO LGA (15KM)	14100126001700 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	-	-	150,080,752.00
CONSTRUCTION OF TRAFFICK/STREET LIGHTS,	14100124001800 - Power - General	23020123 - CONSTRUCTIO N OF TRAFFIC	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	539,400,000.00

MBAWAR ROAD IN VANDEIKYA		/STREET LIGHTS					
PURCHASE AND INSTALLATION OF 60NOS TRANSFORMERS AND BUILDING OF 10NOS SUBSTATIONS ACROSS THE STATE	14100126001800 - Power - General	23010141 - PURCHASE OF ELECTRICAL EQUIPMENT/AP PLIANCES	70435 - ELECTRICITY	10742400 - STATE WIDE	-	-	100,000,000.00

MDA:	023400100100 - Ministry of Works, Housing and Urban Development						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					45,895,639,434.51	28,531,500,667.40	47,631,875,932.05
CONSTRUCTION OF DAUDU TO UIKPAM RURAL ROADS WITH MAJOR CULVERTS, GUMA LGA, BENUE STATE - MINISTRY OF WORKS, MINISTRY OF TRANSPORT, BICD, PIU	13100126001800 - Reform of Government and Governance - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION OF COMMUNITY RIVER BANK GARDEN AND LEISURE HUB PROJECT ALONG RIVER BENUE, MAKURDI FOR RECREATION AND MENTAL WELL-BEING.. - MINISTRY OF WORKS, MINISTRY OF EDUCATION, BICD, BSPC, MINISTRY OF ENVIRONMENT, BENSESA, PIU.	13100126002200 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	720,000,000.00
ACQUISITION OF LAND FOR CONSTRUCTION OF	17100125007700 - Road - General	23010101 - PURCHASE /	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	7,136,713,026.11	-	1,000,000,000.00

FEDERAL ROADS (COMPENSATION)		ACQUISITIO N OF LAND					
PURCHASE OF 150NO. VAVA EXECUTIVE SWIVEL CHAIRS FOR THE MOWH HQTRS	13100125007 800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	7,267,271.54	-	-
PURCHASE OF 150NO. ZIT MBF EXECUTIVE OFFICE TABLES FOR THE MOWH HQTRS	13100125007 900 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	7,267,271.54	-	-
PURCHASE OF 50NO. LIVARNO STEEL CABINETS FOR THE MOWH HQTRS	13100125008 000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	7,267,271.54	-	-
PURCHASE OF 1NO. 500KVA GENERATOR FOR THE COMMISSIONERS QUARTERS.	14100125002 700 - Power - General	23010119 - PURCHASE OF POWER GENERATIN G SET	70451 - ROAD TRANSPORT	10721300 - MAKURDI	67,827,867.71	-	-
PURCHASE OF 1NO. 250KVA GENERATOR FOR THE CENTRAL MECHANICAL WORKSHOP AT HEADQUARTERS	14100125002 800 - Power - General	23010119 - PURCHASE OF POWER GENERATIN G SET	70451 - ROAD TRANSPORT	10721300 - MAKURDI	67,827,867.71	-	-
PURCHASE OF 1NO. 250KVA STAND-BY GENERATOR SET AND INSTALLATION FOR	14100125002 900 - Power - General	23010119 - PURCHASE OF POWER	70451 - ROAD TRANSPORT	10721300 - MAKURDI	66,858,898.17	-	-

THE INTERNATIONAL MARKET, MAKURDI.		GENERATING SET					
FURNISHING OF GOVERNOR'S OFFICE (INCLUDING THE OLD BANQUET HALL)	06100125001800 - Housing and Urban Development - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	9,689,695.39	-	1,110,000,000.00
CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI.	06100125001900 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	84,484,769.36	-	500,000,000.00
CONSTRUCTION OF 3NO. OFFICE BLOCK FOR CHRISTIAN PILGRIMS WELFARE BOARD, MKD	06100125002000 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	924,333,147.34
CONSTRUCTION OF PERMANENT SECRETARIAT FOR MUSLIMS WELFARE BOARD MAKURDI	06100125002100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	850,321,000.00
CONSTRUCTION OF FENCE AT THE MUSLIM PILGRIMS WELFARE BOARD COMPLEX NAKA ROAD, MAKURDI	06100125002200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	470,123,000.00
CONSTRUCTION OF OFFICE BUILDING AND FINISHING OF SPECIAL UNIT	06100125002300 - Housing and Urban	23020101 - CONSTRUCTION / PROVISION	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	64,197,862.36	-	82,253,746.68

RESEARCH CENTRE AT GOVT HOUSE	Development - General	OF OFFICE BUILDINGS					
CONSTRUCTION OF PHASE II STATE SECRETARIAT, MAKURDI.	06100125002 400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	634,673,139.75
PROPOSED COMPLETION OF INTERNATIONAL CONFERENCE CENTRE MAKURDI	06100125002 500 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	5,804,404,122.00	2,902,202,061.00	448,270,555.34
CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI (LAYOUT AND DESIGN)	06100125002 600 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	68,969,538.72	-	100,000,000.00
SLOT1(ZONE A)-CONSTRUCTION OF ZAKI BIAM-AFIA-GBEJI ROAD (46.52KM) IN UKUM LGA., ANYIIN-UGBA-AMAAFU-ABAJI ROAD (79.0KM) IN LOGOK/ALA., MBAWUAR-NEGHER-NAA - MBAAKON SPUR (34 KM) IN VANDEIKYA LGA AND OTHERS ACROSS ZONE A	17100124000 100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712100 - UKUM	934,020,133.47	-	200,000,000.00
SURFACING AND CONSTRUCTION OF NEW TOWNSHIP	17100123000 100 - Road - General	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	968,969,538.72	2,751,727,596.77	5,000,000,000.00

ROADS & INTERCHANGE IN MAKURDI, GBOKO, OTUKPO, KATSINA ALA, VANDEIKYA, OJU, AND OTHERS.		PROVISION OF ROADS					
CONSTRUCTION OF 16NO. ROAD PROJECTS IN MAKURDI TOWNSHIP (15.528KM)	17100124002 000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	9,000,000,000.00	4,500,000,000.00	5,422,115,651.22
CONSTRUCTION OF INTERCHAGE IN OTUKPO (SLOT 3,ZONE C)	17100124002 300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10731900 - OTUKPO	112,263,418.59	-	1,000,000,000.00
CONSTRUCTION OF MATERIAL TESTING AND QUALITY CONTROL LABORATORY, MOWHUD, MAKURDI	06100125000 700 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	436,036,292.42	80,000.00	-
CONSTRUCTION OF INTERNAL ROADS WITHIN NYSC PERMANENT ORIENTATION CAMP WANNUNE (1.25KM)	17100125000 800 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10722000 - TARKA	-	-	250,000,000.00
ENGINEERING SURVEY AND DESIGN OF SOME ROADS ACROSS THE STATE.	17100125000 900 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	-	50,000,000.00
SLOT2 (ZONE B)- CONSTRUCTION OF IKPAYONGO-AGEMA-AYAR-PAKA-TOMATAR-AONDONA	17100125001 000 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	200,000,000.00	6,000,000,000.00	200,000,000.00

ROAD (47.0KM) IN G/EAST-G/WEST LGAS., ALIADE-MBAKINE-OBARIKE ITO ROAD (36.50KM) IN G/EAST-OBI LGAS AND OTHERS ACROSS ZONE B							
SURFACING OF SELECTED TOWNSHIP ROADS (7.4KM) ACROSS THE STATE	17100125001 100 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	399,607,724.98	-	-
RELOCATION OF WATER INSTALLATIONS AFFECTED BY INTERCHANGE AND ROAD WORKS ACTIVITIES IN THE STATE	17100125002 700 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	959,905,269.36	1,351,468,500.00	1,000,000,000.00
RENOVATION AND FURNISHING OF APER AKU LODGE	06100125002 800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	500,690,456.00
CONSTRUCTION OF MULTIPURPOSE HALL AT NYSC ORIENTATION CAMP WANNUNE.	06100125002 900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10722000 - TARKA	-	-	250,000,449.45
GOVERNOR/DEPUTY GOVERNOR'S LODGE COMPLEX ABUJA	06100125003 000 - Housing and Urban	23030101 - REHABILITATION / REPAIRS OF	70611 - HOUSING DEVELOPMENT	10742500 - OUTSIDE STATE	-	-	1,500,000,000.00

	Development - General	RESIDENTIAL BUILDING					
RENOVATION OF GP 728 SPEAKER'S RESIDENCE AT COMMISSIONERS QUARTERS, MAKURDI	06100125003 100 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	150,909,812.81
RENOVATION AND FURNISHING OF COMMISSIONER'S QUARTERS & OTHERS	06100125003 200 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	4,287,452,535.16	2,462,362,697.89	1,500,000,325.08
RENOVATION OF GOVERNMENT HOUSE CLINIC AND KITCHEN IN MAKURDI	06100125003 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	29,069,086.16	-	320,000,000.00
RECONSTRUCTION OF GOVERNMENT COMPREHENSIVE SECONDARY SCHOOL NAKA (PHASE II)	06100125003 400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10720800 - GWER WEST	98,843,157.87	-	102,008,529.60
MAINTENANCE OF RAILWAY LEVEL CROSSING IN THE STATE.	17100124000 700 - Road - General	23030113 - REHABILITATION / REPAIRS - ROADS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	2,500,000.00
REHABILITATION/ EMERGENCY REPAIRS OF RURAL AND URBAN ROADS.	17100124000 800 - Road - General	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	-	3,393,545,073.13	1,000,000,000.00

GENERAL EMERGENCY REPAIRS OF ROAD WASHOUT, CULVERTS AND BRIDGES ON FEDERAL ROADS IN THE STATE	17100125001 200 - Road - General	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	-	-	150,000,000.00
REHABILITATION OF 9 NO. DIVISIONAL ENGINEERS' OFFICES.	06100125001 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	100,000,000.00
SURFACING AND REHABILITATION OF MGOK TOWNSHIP ROADS (97.03KM) IN MKD, GBK, OTK , K/ALA & Others	17100125001 400 - Road - General	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	3,875,878.15	-	500,000,000.00
REHABILITATION/REPAIRS OF 13KM DOUBLE CARRIAGE FEDERAL ROAD FROM WURUKUM ROUND ABOUT TO AIRFORCE BASE	17100125001 700 - Road - General	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	3,050,084,129.03	-	3,456,411,632.59
RENOVATION AND FURNISHING OF GOVERNOR'S LODGE MAKURDI & OTHERS	06100125003 500 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	81,714,515.55	14,000,000.00	1,099,487,027.53
RENOVATION OF ALL GOVERNMENT LODGES IN MAKURDI.	06100125003 600 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	7,814,923,946.82	4,359,132,253.41	-

RENOVATION, EXTENSION AND FURNISHING OF GOVERNMENT HOUSE, MAKURDI	06100125003 700 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	-
RENOVATION & FURNISHING/REHABIL ITATION OF BENUE STATE SECRETARIAT, MAKURDI	06100125003 800 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	565,785,030.76	482,892,515.38	1,000,195,906.25
RENOVATION OF MAKURDI PRISON,	06100125003 900 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	13,140,227.68
REHABILITATION OF LIAISON OFFICE ABUJA	06100125004 000 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742500 - OUTSIDE STATE	700,000,000.00	-	390,608,160.41
RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE, MAKURDI	06100125004 100 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	48,448,476.94	-	500,000,000.00
RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI	06100125004 200 - Housing and Urban Development - General	23030121 - REHABILITA TION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	300,895,357.69	-	785,335,000.43

RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI (COMMITTEE ROOM)	06100124001 700 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	15,000,000.00
RENOVATION & FURNISHING OF MINISTRY OF HOUSING HQTRS & OTHERS	06100125004 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	600,162,104.61
REHABILITATION / REPAIRS OF HIGH COURT OTUKPO	06100125004 400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10731900 - OTUKPO	-	-	-
RENOVATION OF SCHOLARSHIP BOARD OFFICE, MAKURDI	06100125004 500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	250,372,170.87
RENOVATION OF RADIO BENUE MAKURDI	06100125004 600 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	150,000,000.00
RENOVATION OF APIR REHABILITATION CENTER	06100125004 700 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	620,580,801.52

RENOVATION OF GOVERNMENT COLLEGE UTONKON	06100125004 800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10731600 - OJU	-	-	350,381,713.80
REMODELLING OF CHAPEL OF GRACE GH MAKURDI	06100125004 900 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	48,890,860.46	-	120,456,550.50
REHABILITATION OF A BUILDING COMPLEX BESIDE ZONE-4 POLICE HEADQUARTERS FOR THE ESTABLISHMENT OF WORLD CLASS FASHION HUB	06100125005 000 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	57,088,731.51	52,318,503.18
PROPOSED RENOVATION OF OLD OFFICES AT DEPUTY GOVERNOR'S OFFICE, MAKURDI	06100125005 100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	58,094,000.76	-	500,954,423.88
PROPOSED RENOVATION AND FURNISHING OF SSG'S OFFICE COMPLEX MAKURDI	06100125005 200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	35,890,743.32	250,638,470.91	500,040,115.18
REMODELLING OF GUEST HOUSE 'C2' TO BLOCK OF OFFICES AND FURNISHING OF GUEST HOUSE C1 AT GHM	06100125005 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	52,896,329.74	6,362,767.40	-

REMODELLING OF GUEST HOUSE 'C1' TO BLOCK OF OFFICES AT GHM	06100125005 400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	46,009,921.81	-	47,483,352.13
RENOVATION OF DILAPIDATED WAREHOUSE/STORES AND WORKSHOPS IN THE MINISTRY OF WORKS, HOUSING AND URBAN DEVELOPMENT	06100125005 500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	84,484,769.36	-	-
RENOVATION OF MINISTRY OF AGRICULTURE AND NATURAL RESOURCES, MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES, MINISTRY OF POWER, RENEWABLE ENERGY AND TRANSPORT, BENUE STATE CIVIL SERVICE COMMISSION	06100125005 700 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	93,793,907.74	-	571,252,133.17
RENOVATION OF MINISTRY OF RURAL DEVELOPMENT AND COOPERATIVES	06100125005 800 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	300,000,000.00	-	-
RENOVATION OF MINISTRY OF POWER, RENEWABLE ENERGY AND TRANSPORT	06100125005 900 - Housing and Urban	23030101 - REHABILITATION / REPAIRS OF	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	200,000,000.00	-	-

	Development - General	RESIDENTIAL BUILDING					
RENOVATION AND FURNISHING OF COUNTER TERRORISM UNIT (CPU) AT BENUE STATE POLICE COMMAND	06100125006 100 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	135,898,268.50	-	-
REHABILITATION AND RENOVATION OF DEPUTY GOVERNOR'S LODGE AT COMMISSIONERS QUARTERS MAKURDI	06100125007 000 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	400,000,000.00	-	-
CONSTRUCTION OF UNKNOWN SOLDIER STATUE AT IBB SQUARE MAKURDI	06100125007 100 - Housing and Urban Development - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	250,000,000.00	-	250,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FOOD VENDORS SHOPS AT BENUE STATE UNIVERSITY SECOND GATE MAKURDI	06100125006 400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	28,394,993.56	-	80,304,320.13
REPAIRS OF 33KVA STEP-DOWN TRANSFORMER AT DEP. GOVERNOR'S OFFICE	14100125003 000 - Power - General	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	2,034,836.03	-	-
REPAIRS OF 280KVA PUMA GENERATOR SET AT MOWT&E	14100125003 100 - Power - General	23030102 - REHABILITATION /	70434 - OTHER FUELS	10721300 - MAKURDI	2,034,836.03	-	-

HQTRS MAKURDI (BNTB-114/2006).		REPAIRS - ELECTRICITY					
LANDSCAPPING OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	06100125006 500 - Housing and Urban Development - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	48,448,476.94	-	350,394,798.21
LANDSCAPE/BEAUTIFI CATION REDESIGN & RENEWAL OF ROUNDAABOUTS, PARKS AND GARDENS IN MAKURDI 8NOS (HIGH LEVEL, MACAFA, WURUKUM, DOO, ROCER, KWARARAFA, NORTH BANK 2NOS)	17100125006 600 - Road - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	3,875,878.15	-	500,000,000.00
URBAN RENEWAL (REINVIGORATING OF AILING COMMUNITIES OF AKPEHE, KANSPIO, ANWAN JUKUN AND WADATA)	17100125006 700 - Road - General	23020114 - CONSTRUCT ION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	3,875,878.15	-	500,000,000.00
RESTORATION OF MAKURDI URBAN MASTER PLAN	06100125006 800 - Housing and Urban Development - General	23050103 - MONITORIN G AND EVALUATION	70451 - ROAD TRANSPORT	10721300 - MAKURDI	3,875,878.15	-	500,000,000.00
DEVELOPMENT CONTROL IN MAJOR TOWNS IN MAKURDI (ZONE A, B AND C) MONITORING	13100125006 900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPME NT	70451 - ROAD TRANSPORT	10721300 - MAKURDI	3,875,878.15	-	21,000,000.00

REHABILITATION AND REPAIRS OF HEADQUARTERS OF BENUE STATE CIVIL SERVICE COMMISSION	06100123000 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	708,594,023.84	-	-
RENOVATION OF FORMER LOBI BANK FOR BIRS	06100126000 200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	9,733,932.87
PURCHASE AND COMPLETION OF FEDERAL HOUSING ESTATE	06100126000 300 - Housing and Urban Development - General	23010103 - PURCHASE OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	437,258,396.00
CONSTRUCTION AND FURNISHING OF GOVERNOR'S GUEST LODGE, MAKURDI	06100126000 400 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	273,805,842.25
CONSTRUCTION OF MAKURDI CITY GATE/NIGERIAN POSTAL SERVICE	06100126000 500 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	150,075,156.43
CONSTRUCTION OF AUDIT SECRETARIAT, MAKURDI	06100126000 600 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	500,324,343.20

CONSTRUCTION OF TRUCK (TRAILER) PARK, GBOKO	06100126000 700 - Housing and Urban Development - General	23020124 - CONSTRUCTION OF MARKETS/PARKS	70611 - HOUSING DEVELOPMENT	10720500 - GBOKO	-	-	500,000,000.00
RENOVATION OF MINISTRY LAND AND SURVEY	06100126000 800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	600,000,000.00
CONSTRUCTION OF 1NO. POLICE STATION AT MAKURDI AREA COMMAND	06100126000 900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	350,314,422.36
CONSTRUCTION OF HOSPITALS AND HEALTH CENTRE ACROSS THE STATE	06100126001 000 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	-	-	500,000,000.00
RENOVATION OF GOVERNMENT SECONDARY SCHOOLS ACROSS THE STATE	06100126001 100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	-	-	500,000,000.00
RENOVATION OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	04010226000 104 - Human and institutional capacity performance management	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	200,394,798.21

RENOVATION/FURNISHING OF AMINU ISAH KONTAGORA ARTS THEATRE COMPLEX, MAKURDI	06100126001 200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	214,116,592.81
RENOVATION OF SHOPS AT MODERN MARKET AND FIRE SERVICE HEADQUARTERS, MAKURDI	06100126001 300 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	421,236,187.59
RENOVATION OF BUDGET/PLANNING CONFERENCE HALL SECRETARIAT, MAKURDI	06100126001 400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	120,010,000.00
RENOVATION OF SUB-TREASURY OFFICE BLOCK	06100126001 500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	75,669,324.19
RENOVATION OF ADULT AND NON-FORMAL EDUCATION, MAKURDI	06100126001 600 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	360,003,000.00
RENOVATION OF BENUE STATE PRIMARY HEALTH CARE BOARD, MAKURDI	04020126000 104 - Community interventions	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	54,991,635.74

RENOVATION OF BUREAU OF AGRICULTURAL AND MECHANIZATION	06100126001700 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	160,000,000.00
IDENTIFICATION OF OPENING OF ACCESS ROADS IN MAKURDI (MONITORING)	13100126005800 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	5,000,000.00
CONSTRUCTION OF MANYAM-UNONGO-ADIKPO ROAD (36.50KM)	17100126002300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70452 - WATER TRANSPORT	10711100 - KWANDE	-	-	221,118,567.99
CONSTRUCTION OF MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT	06100126001800 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	900,867,345.09
CONSTRUCTION OF MINISTRY OF ICT AND DIGITAL ECONOMY	06100126001900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	500,728,678.48

MDA:	023800100100 - Benue State Budget and Economic Planning Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					12,841,182,293.21	127,365,022.24	9,232,652,508.04
PURCHASE OF PROJECTORS: 4 No. of Projectors for Training @500,000 each 2NOS. FOR BUDGET OFFICE	11100123014900 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10721300 - MAKURDI	911,366.60	-	-
Purchase of 250Nos Android Tablets devices @ 300,000 SOCU	11100125008400 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	72,672,715.40	-	-
Purchase of 1 server @2,000,000 SOCU	11100125008500 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	1,937,939.08	-	-
16Nos Laptops @ 400,000 SOCU	11100125008600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	6,201,405.05	-	-
Purchase of 1Nos Photocopying Mechine SOCU	11100125008700 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	1,937,939.08	-	-

CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of District Economic Development Infrastructure Projects for Council Wards in the State, BUDGET SUPPORT, MITI, NGCARES, CSDA AND RA4-NG-CARES	06100123014100 - Housing and Urban Development - General	23020118 - CONSTRUCTI ON / PROVISION OF INFRASTRUCT URE	70621 - COMMUNITY DEVELOPMEN T	10742400 - STATE WIDE	2,016,956,966.93	-	500,000,000.00
CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g. SATELLITE)	11100123014500 - Information Communication and Technology - General	23020127 - CONSTRUCTI ON OF ICT INFRASTRUCT URES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10721300 - MAKURDI	90,740.12	-	90,740.12
CONSTRUCTION OF ICT INFRASTRUCTURES: Internet Access / Workstation (Data Bank Hardware)	11100123014700 - Information Communication and Technology - General	23020127 - CONSTRUCTI ON OF ICT INFRASTRUCT URES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10721300 - MAKURDI	44,766,392.69	-	44,766,392.69
CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	11100123014800 - Information Communication and Technology - General	23020127 - CONSTRUCTI ON OF ICT INFRASTRUCT URES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10721300 - MAKURDI	4,239,241.73	-	4,239,241.73
RESEARCH AND DEVELOPMENT: Research on the impact of Donors UNHCR, UNICEF, UNFPA, UNDP, Social	13100123015000 - Reform of Government and Governance - General	23020127 - CONSTRUCTI ON OF ICT INFRASTRUCT URES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	2,979,263,167.34	-	500,000,000.00

Inv. Prog. (SOCU) Maternal and Child Healthcare, SPIN etc. on Infrastructural Development of the State.							
RESEARCH AND DEVELOPMENT: Finalization and Production of Donor Cordination Framework,	13100123015200 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMEN T	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	4,844,847.69	-	4,000,000.00
RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production of Statistical Yearbook,	13100123015300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMEN T	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	6,007,611.14	-	3,000,000.00
RESEARCH AND DEVELOPMENT: General Household Surveys(GHS)	13100123015400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMEN T	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	43,149,545.89	-	43,149,545.89
RESEARCH AND DEVELOPMENT: Cordination and Preparation of Sectoral Policies in the MDAs	13100123015500 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMEN T	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	847,848.35	-	800,000.00
RESEARCH AND DEVELOPMENT: Cordination of Local Govt Plans	13100123015600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMEN T	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	4,239,241.73	-	3,000,000.00

RESEARCH AND DEVELOPMENT: Manpower Survey	13100123015800 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	2,543,545.04	-	2,500,000.00
RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey. (PIP)	13100123015900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	2,543,545.04	-	2,000,000.00
COMPUTER SOFTWARE ACQUISITION: Acquisition of Budgeting Software	11100123016000 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	42,392,417.32	-	32,000,000.00
CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2024 MATCHING GRANT (SUBEB))	13100123004300 - Reform of Government and Governance - General	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	3,554,642,584.46	-	3,554,642,584.46
CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE (GOVERNMENT COUNTERPART FUNDING, UBEC 2025 MATCHING GRANT (SUBEB))	13100123004400 - Reform of Government and Governance - General	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	3,554,642,584.46	-	3,554,642,584.46

MONITORITION AND EVALUATION: Monitoring and Evaluation of Projects Implementation and Feasibility Studies in the State	13100123015700 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	1,271,772.52	-	1,271,772.52
MONITORITION AND EVALUATION: Coordination/Monitoring and Evaluation of NG-CARES Programmes/Project in the State	13100123016100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	495,078,875.56	127,365,022.24	979,263,167.34
Federal Government IDP Emergency Response Funding	13100126005900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	-	-	3,286,478.83

MDA:	023800400100 - Benue State Bureau of Statistics						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					89,145,197.56	-	34,795,197.56
PURCHASE OF OFFICE FURNITURE & FITTINGS: PURCHASE OF 2NOS.EXECUTIVE CHAIRS & TABLES, 6NOS SEMI EXECUTIVE CHAIRS & TABLES, 4SET VISITORS CHAIRS,30NOS SWIVEL CHAIRS AND OFFICE DESK, PURCHASE OF 3NO. GUBABI SAFE	13100125008800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	19,379,390.77	-	9,029,390.77
RESEARCH AND DEVELOPMENT: ROLE OF STATISCAL DATA IN POLICY FORMULATION IN THE STATE	02100125008900 - Societal Re-orientation - General	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	38,758,781.55	-	8,758,781.55
COMPUTER SOFTWARE ACQUISITION:PURCHASE OF STATA,MATLAB,SASTABLEAU SOFTWARE FOR STATISCAL DATA ANALYSIS	11100125009000 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	24,224,238.47	-	10,224,238.47
MONITORING AND EVALUATION: IMPLEMENTATION OF STATISCAL SURVEY DATA IN THE STATE	13100125009100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	10742400 - STATE WIDE	6,782,786.77	-	6,782,786.77

MDA:	025000100100 - Fiscal Responsibility Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					8,308,913.79	-	307,421,125.83
PURCHASE OF 1NO. DIGITAL LOCK SAFE & FILE CABINET	13100126006000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	-	-	2,356,557.35
PURCHASE OF 7NO. EXECIUTIVE TABLES AND CHAIRS	13100126006100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	-	-	678,278.68
PURCHASE OF 15NO. TABLES AND 15NO. CHAIRS FOR STALL OF FRC	13100126006200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	-	-	26,489,000.00
PURCHASE OF 3NO. HAIER THERMACOOL MEDIUM SIZE REFRIGERATORS OFFICE REFRIGERATORS FOR THE COMMISSION	13100125009200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	169,569.67	-	3,695,692.67
PURCHASE OF 3NO. LG 2.0HP FLOOR STANDING AIR-CONDITIONER FOR THE COMMISSION	13100125009300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	339,139.34	-	15,391,392.34

PURCHASE OF 3NO.15" LG TELEVISION SET AND DSTV DECORDER, FOR THE COMMISSION	13100125009400 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	339,139.34	-	13,349,139.34
PURCHASE OF 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR THE COMMISSION	13100125009500 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	1,695,696.69	-	1,695,696.69
REHABILITATION /REPAIRS OF COMMISSION'S BUILDING, MAKURDI	13100125009600 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	1,356,557.35	-	239,356,557.35
REHABILITATION/REPAIRS OF NO. 650KVA MIKANO SOUND PROOF GENERATOR PLANT FOR THE COMMISSION	13100125009700 - Reform of Government and Governance - General	23030125 - REHABILITATION/R EPAIRS- POWER GENERATING PLANTS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	678,278.68	-	678,278.68
MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE COMMISSION	13100123031100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	2,034,836.03	-	2,034,836.03
ANNIVERARIES AND SPECIAL DAYS CELEBRATIONS	13100123031200 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70112 - FINANCIAL AND FISCAL AFFAIRS	10721300 - MAKURDI	1,695,696.69	-	1,695,696.69

MDA:	025200100100 - Ministry of Water Resources, Environment and Climate Change						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					7,402,658,444.18	200,000,000.00	11,114,854,023.07
CONSTRUCTION OF WASH FACILITIES AT UIKPAM MARKET(DRILLING OF BOREHOLE, INSTALLATION OF ACCESSORIES, CONSTRUCTION OF WASTE MANAGEMENT, INSTALLATION OF SOLAR POWER WITH RETICULATION	131001260017 00 - Reform of Government and Governance - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	680,000,000.00
ACQUISITION OF 10NO. HECTARES OF LAND EACH TO BE USED AS DUMPSITES FOR THREE SENATORIAL ZONES	091001230155 00 - Environmental Improvement - General	23010101 - PURCHASE / ACQUISITION OF LAND	70511 - WASTE MANAGEMENT	10742400 - STATE WIDE	33,913,933.86	-	300,000,000.00
PURCHASE OF 98NO SWIVEL CHAIRS, AND 49NO. FOUR FEET OFFICE TABLES FOR ADMIN, ACCOUNT, ENGINEERING, FORESTRY, ENVIRONMENT, RURAL	131001230156 00 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70631 - WATER SUPPLY	10721300 - MAKURDI	6,443,647.43	-	6,443,647.43

WATER SUPPLY, CLIMATE CHANGE, PLANNING AND URBAN WATER SUPPLY DEPARTMENTS							
PURCHASE OF WATER TREATMENT CHEMICALS (ALUM, POLY, CHLORINE AND LIME) FOR THE MINISTRY IN MAKURDI	101001230039 00 - Water Resources and Rural Deve - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70631 - WATER SUPPLY	10721300 - MAKURDI	193,793,907.74	-	450,000,000.00
COMPLETION OF OTUKPA TOWNSHIP WATER SUPPLY PROJECT IN OGBADIGBO	101001230040 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10731900 - OTUKPO	48,448,476.94	-	150,000,000.00
CONSTRUCTION OF WATER SUPPLY SCHEME IN GBAJIMBA TOWN, GUMA LGA	101001230047 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720600 - GUMA	19,379,390.77	-	19,379,390.77
REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	101001230048 00 - Water Resources and Rural Deve - General	23030104 - REHABILITA TION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	500,000,000.00
SUSTAINABLE POWER AND IRRIGATION FOR NIGERIA (SPIN) DRY SEASON IRRIGATION FARMING PROJECT. 600 HECTARES TO BE CULTIVATED IN MAKURDI, USHONGO AND KATSINA-ALA	101001250007 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	290,690,861.62	200,000,000.00	209,500,000.00

LGAS FOR A 8,000 DOLLARS REWARD FOR EACH HECTARE OF LAND CULTIVATED THROUGH IRRIGATION							
REHABILITATION OF URBAN WATER FACILITIES/SCHEMES ACROSS THE STATE (GBOKO,KATSINA-ALA,OTUKPO).	101001230016 00 - Water Resources and Rural Deve - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	3,500,000,000.00	-	500,000,000.00
ANNUAL TREE PLANTING CAMPAIGN (IN ZONE A, B & C)	091001230010 00 - Environmental Improvement - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	62,983,020.02	-	100,000,000.00
CONSTRUCTION OF 10NO. BOX CULVETS AT NORTH BANK MAKURDI (TER GUMA STREET)	171001230009 00 - Road - General	23040102 - EROSION & FLOOD CONTROL	70631 - WATER SUPPLY	10721300 - MAKURDI	193,793,907.74	-	350,000,000.00
ECOLOGICAL PROJECTS (CULVETS AND DRAINAGES) IN THREE ZONE A, B & C (MAKURDI LGA & OTHERS)	171001230011 00 - Road - General	23040102 - EROSION & FLOOD CONTROL	70631 - WATER SUPPLY	10742400 - STATE WIDE	468,969,538.72	-	500,000,000.00
PURCHASE OF WASTE MANAGEMENT EQUIPMENT (WASTE BINS AND CONTAINERS FOR COLLECTION AND STORAGE OF WASTE, GARBAGE TRUCKS AND WASTE COLLECTION VEHICLES FOR THE MINISTRY	091001230013 00 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	193,793,907.74	-	193,793,907.74

AGRO - CLIMATE RESILENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTERPART CONTRIBUTION (GCC)	101001230015 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10721300 - MAKURDI	1,973,790,949.95	-	750,000,000.00
PROCUREMENT OF SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT IN MAKURDI	091001230016 00 - Environmental Improvement - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	242,242,384.68	-	242,242,384.68
CAPACITY TRAINING/ ADVOCACY ON CLIMATE CLIMATE CHANGE ACTIVITIES (STAKEHOLDERS, COMMUNITIES AND SCHOOL ETC)	131001230012 00 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPME NT	70631 - WATER SUPPLY	10721300 - MAKURDI	125,966,040.03	-	200,000,000.00
REVIEW OF STATE ENVIRONMENTAL POLICY	131001230014 00 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPME NT	70631 - WATER SUPPLY	10721300 - MAKURDI	48,448,476.94	-	100,000,000.00
DEVELOPMENT OF 3NO. DUMPSITES TRANSFER STATION FOR MINISTRY (OTUKPO, GBOKO AND MAKURDI)	091001260001 00 - Environmental Improvement - General	23020118 - CONSTRUCT ION / PROVISION OF INFRASTRUC TURE	70521 - WASTE WATER MANAGEMENT	10742400 - STATE WIDE	-	-	300,000,000.00
MAINTENANCE OF OTOBI WATER SCHEME OTUKPO	101001260005 00 - Water Resources and Rural Deve - General	23030104 - REHABILITA TION / REPAIRS -	70631 - WATER SUPPLY	10731900 - OTUKPO	-	-	45,000,000.00

		WATER FACILITIES					
CONSTRUCTION OF BOREHOLES, LATRINES AND SANITATION PROMOTION ETC (SURWASE)	101001260006 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	200,000,000.00
TREE PLANTING, BOREHOLE DRILLING, SENSITIZATION ETC(ON BOARDING OF BENUE STATE FOR EIB ASSISSTED NIGERIA CLIMATE ADAPTATION- EROSION WATER SHED PROJECT (NCAEWP- EIB))	161001260001 00 - Water Ways - General	23040102 - EROSION & FLOOD CONTROL	70521 - WASTE WATER MANAGEMENT	10742400 - STATE WIDE	-	-	100,000,000.00
REHABILITATION OF GREATER MAKURDI WATER WORKS	161001260002 00 - Water Ways - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	300,000,000.00
REHABILITATION OF KATSINA ALA WATER WORKS	161001260003 00 - Water Ways - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10710900 - KATSINA-ALA	-	-	500,000,000.00
REHABILITATION OF TSAR WATER SCHEME IN VANDEIKYA LGA	161001260004 00 - Water Ways - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10712300 - VANDEIKYA	-	-	-

REHABILITATION OF EARTH DAMS ACROSS THE STATE	161001260005 00 - Water Ways - General	23030104 - REHABILITA TION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	-
RECTIFICATION OF NEW GRA MAKURDI	161001260006 00 - Water Ways - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	500,000,000.00
RECTIFICATION OF KATSINA-ALA MAIN TOWN	161001260007 00 - Water Ways - General	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10710900 - KATSINA- ALA	-	-	500,000,000.00
MAINTENANCE/REPAIR S OF OLD PIPE NETWORKS IN LOBI QUARTERS, OLD GRA, HIGH LEVEL, WADATA, WURUKUM AND NORTHBANK	161001260008 00 - Water Ways - General	23030104 - REHABILITA TION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	700,000,000.00
TREE CROP SEEDLING PRODUCTION	131001260063 00 - Reform of Government and Governance - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	-	-	150,000,000.00
REHABILITATION OF 4NO. CENTRAL NURSERIES ACROSS THE STATE	131001260064 00 - Reform of Government and Governance - General	23030112 - REHABILITA TION / REPAIRS - AGRICULTU RAL FACILITIES	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	-	-	300,000,000.00

SENSITIZATION OF WORKSHOPS AND TRAININGS ACROSS THE STATE ON NUTRITION AND FOOD SAFETY	031001260011 00 - Poverty Alleviation - General	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET, 6NO. LG 2.0HP FLOOR STANDING AIR-CONDITIONER, 2NO. 4 TIER ADJUSTABLE SHELVES, 10NO. STC CEILING FANS & 6NO. LG REFRIGERATOR FOR THE NEW CREATED DEPARTMENT IN THE MINISTRY	131001260065 00 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	40,000,000.00
SETTING UP DATA COLLECTION COMPUTERS , SERVERS AND DEVELOP LOCAL REGISTRY FOR CARBON CREDITS FOR GREEN GASES INVENTORY AND MRV	091001260002 00 - Environmental Improvement - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	200,000,000.00
EMISSIONS REDUCTION AND EARNING CARBON CREDIT BY	091001260003 00 - Environmental	23020118 - CONSTRUCTION / PROVISION	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	-	-	328,494,692.44

INSTALLING 10 SOLAR MINI-GRIDS 10MW EACH IN PARTS OF THE STATE AND PURCHASE AND DISTRIBUTION OF 50,000 EMISSION REDUCTION GOLD CERTIFIED CLEAN COOKSTOVE.	Improvement - General	OF INFRASTRUCTURE					
ACTIONS AGAINST CLIMATE TREATS: URBAN GREENING, LANDSCAPE AND ECOSYSTEM RESTORATION, RESTORATION PROJECTS MAPPING AND ECOLOGICAL MODELLING OF THE NATIONAL AFR100 INITIATIVE REGISTRY AND CAPACITY BUILDING	09100126000400 - Environmental Improvement - General	23050101 - RESEARCH AND DEVELOPMENT	70531 - POLLUTION ABATEMENT	10742400 - STATE WIDE	-	-	250,000,000.00
BENUE STATE ANNUAL CLIMATE CHANGE SUMMIT: CONFERENCE OF PARTIES(COP), UNITED NATIONS FRAMEWORK CONVENTION ON CLIMATE CHANGE, (UNFCCC), UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION, (UNCCD) AFRICAN CLIMATE SUMMIT	09100126000500 - Environmental Improvement - General	23050101 - RESEARCH AND DEVELOPMENT	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10742400 - STATE WIDE	-	-	300,000,000.00

READINESS, NATIONAL COUNCIL ON CLIMATE CHANGE WORKSHOP (NCCC), FEDERAL DEPARTMENT OF CLIMATE CHANGE WORKSHOPS, FAO WORKSHOP, DEVELOPMENT PARTNERS WORKSHOPS READINESS							
CONSTRUCTION OF BENUE STATE FLOOD FORECAST AND HYDROLOGIC SIMULATION PROJECT	091001260006 00 - Environmental Improvement - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	-	-	100,000,000.00
CONSTRUCTION OF FACILITIES FOR PREVENTION AND CONTROL OF INDUSTRIAL POLLUTION	091001260007 00 - Environmental Improvement - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70531 - POLLUTION ABATEMENT	10721300 - MAKURDI	-	-	300,000,000.00
CONSTRUCTION OF FACILITIES FOR PREVENTION AND CONTROL OF WATER POLLUTION	091001260008 00 - Environmental Improvement - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70531 - POLLUTION ABATEMENT	10721300 - MAKURDI	-	-	250,000,000.00

MDA:	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,909,401,909.00	1,158,142,719.36	5,199,508,043.28
CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES PORTABLE HANDWASHING FACILITIES e.t.c) RUSPIN (SELF HELP AFRICA)	10100123018200 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	289,721,892.08	44,468,312.00	579,443,784.16
CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER AND HYGIENE BOREHOLES, TOILET AND SINKS, LATRINES, PORTABLE HANDWASHING FACILITIES e.t.c) - P-WASH	10100123018300 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	80,412,753.69	137,646,933.00	400,000,000.00
CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES, PORTABLE HANDWASHING FACILITIES e.t.c) LOCAL GOVERNMENT	10100123018400 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	192,824,938.20	23,812,800.00	192,824,938.20

CONTRIBUTION COUNTERPART FUNDS							
CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES, PORTABLE HANDWASHING FACILITIES e.t.c) STATE SHAWN	101001230185 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	561,868,257.70	371,331,427.46	361,868,257.70
REHABILITATION / REPAIRS OF WATER & HYGIENE FACILITIES	101001230188 00 - Water Resources and Rural Deve - General	23030104 - REHABILITAT ION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	301,952,989.80	150,976,494.90	301,952,989.80
CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND SINKS, LATRINES, PORTABLE HANDWASHING FACILITIES AND SCACE- UP ,CLTS AND ODF) BY UNICEF	101001230187 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	482,621,077.53	429,906,752.00	561,868,257.70
CONSTRUCTION AND PROVISION OF 5NO. SOLAR MOTORISED BOREHOLE (SMBH) IN GBOKO LGA AS SCALE-UP IN BENUE STATE - RUSHPIN SCALE-UP	101001260007 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720500 - GBOKO	-	-	88,280,000.00
CONSTRUCTION AND PROVISION OF 5NO. SOLAR MOTORISED BOREHOLE (SMBH) IN GWER WEST AS SCALE-UP	101001260008 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10720800 - GWER WEST	-	-	86,105,000.00

LGA IN BENUE STATE - RUSHPIN SCALE-UP							
CONSTRUCTION AND PROVISION OF 85NO. SOLAR MOTERISED BOREHOLE (5NO. PER LGA) IN 17 LGAs - UNICEF.	101001260009 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	482,188,000.00
CONSTRUCTION AND PROVISION OF 15NO. SOLAR MOTERISED BOREHOLE IN 3NO. LGAs - PARTNERSHIP FOR EXPANDED WATER SUPPLY, SANITATION AND HYGIENE-(PE-WASH)	101001260010 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	87,560,000.00
HYGIENE PROMOTION - MENSTRUAL HYGIENE AND HYGIENE AWARENESS CREATION	101001260011 00 - Water Resources and Rural Deve - General	23050101 - RESEARCH AND DEVELOPME NT	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	236,630,052.76
VILLAGE LEVEL OPEATION AND MAINTENANCE (VLOM)	101001260012 00 - Water Resources and Rural Deve - General	23050101 - RESEARCH AND DEVELOPME NT	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	36,594,684.96
CONSTRUCTION OF 5NO. OF 2 COMPARTMENT IMPROVED LATRINES IN PUBLIC PLACE ACROSS THE 23 LGAs	101001260013 00 - Water Resources and Rural Deve - General	23020118 - CONSTRUCTI ON / PROVISION OF INFRASTRUC TURE	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	573,396,174.00
REHABILITATION OF 1NO. WATER QUALITY ANALYSIS LABORATORY (PROCUREMENT OF REAGENTS AND MOBLE	101001260014 00 - Water Resources and Rural Deve - General	23030121 - REHABILITAT ION / REPAIRS OF	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	353,570,900.00

TESTING KITS, PAINTIG, AIR CONDITIONING CHAIRS AND TABLES		OFFICE BUILDINGS					
SUREWASE PROJECT IN 3 LGAs; GBOKO, OTUKPO ANG BURUKU- WORLD BANK	101001260015 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTI ON / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	662,914,180.00
REHABILITATION OF 115 DYSFUNCTIONAL HANDPUMP BOREHOLES ACROSS THE 23 LGAs of BENUE STATE	101001260016 00 - Water Resources and Rural Deve - General	23030104 - REHABILITAT ION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	64,170,824.00
RESOURCING OF PLANNING MONITORING AND EVALUATION DEPARTMENT AT BERWASSA	131001260066 00 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	2,140,000.00
NUT.5:WASH SENSITIZATION AND AWARENESS CREATION ON BEST NUTRITION PRACTICES ACROSS 23 LGAs	131001260067 00 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	128,000,000.00

MDA:	025210400100 - Benue State Environmental Sanitation Authority						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					211,629,633.15	-	302,299,515.61
PURCHASE OF LABORATORY EQUIPMENTS: (i) BACTERIOLOGICAL TESTING KIT(ii) Atomic Adsorption Spectrophotometer, (ii) Palintest Soil Testing Kit, (iv) D02meter (Dissolved Oxygen) (Very Important), (v) CO2 Gas detector (Dtagor X-am2500gas, (vi) Turbidity meter (wagtech), (vii) PH meter, (viii) Conductivity meter, (ix) Kjeldal Automated Nitrogen Protein Analysis, (x) Hydrocarbon test kit, (xi) Hygrometer, (xii) High Precision Liquid Chromatographic Equipment (GC-2010L)/ CHEMICALS and REAGENTS	09100125000100 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	8,630,514.78	-	-
PURCHASE OF 1NO. WAFTECH PORTABLE TESTING KIT	09100126000900 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	40,000,000.00
PURCHASE OF 1NO. PALINTEST SOIL TESTING KIT	09100126001000 - Environmental	23010122 - PURCHASE OF HEALTH /	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	15,720,000.00

	Improvement - General	MEDICAL EQUIPMENT					
PURCHASE OF 1NO. HYDROCARBON TESTING KIT	09100126001100 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	382,010.00
PURCHASE OF 1NO. DISSOLVED OXYGEN	09100126001200 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	296,378.61
PURCHASE OF 1NO. WAGTECH METER	09100126001300 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	235,000.00
PURCHASE OF 1NO. PH METER	09100126001400 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	21,500.00
PURCHASE OF 1NO. CONDUCTIVITY METER	09100126001500 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	5,100,000.00
PURCHASE OF 1NO. HYUDROMETER	09100126001600 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	50,000.00
PURCHASE OF 1NO. ATOMIC SPECTROPHOTOMETER	09100126001700 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	2,976,960.00

PURCHASE OF 1NO. CO2 GAS DETECTOR	09100126001800 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	310,000.00
PURCHASE OF 1NO. KJELDA AUTOMATED NITROGEN	09100126001900 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	1,914,167.00
PURCHASE OF 1NO. HIGH PRECISION LIQUID	09100126002000 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	237,500.00
REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill, (iii) Mechanic Village, Kanshio, (iv) Mechanic Village, North Bank	09100125000200 - Environmental Improvement - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	202,999,118.36	-	74,556,000.00
REHABILITATION OF OFFICE BUILDING AT BENSESA'S HEAD OFFICE IN MAKURDI	09100126002100 - Environmental Improvement - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	84,000,000.00
INSTALLATION OF INTERNET FOR BENSESA OFFICE	09100126002200 - Environmental Improvement - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	1,500,000.00
PURCHASE OF 3ONO. REFUSE BUCKETS	09100126002300 - Environmental Improvement - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70511 - WASTE MANAGEMENT	10721300 - MAKURDI	-	-	75,000,000.00

MDA:	025210500100 - Benue State Agro-Climate and Watershed Management Agency						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					-	-	4,065,000,000.00
PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 3NO.32" LG TELEVISION SET, 2NO. LG 2.0HP FLOOR STANDING AIR-CONDITIONER, 2NO. 4 TIER ADJUSTABLE SHELVES AND 2NO. LG REFRIGERATOR FOR AGENCY	13100126006800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	-	-	5,000,000.00
PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR THE AGENCY	13100126006900 - Reform of Government and Governance - General	23010119 - PURCHASE OF POWER GENERATING SET	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	-	-	65,000,000.00
PURCHASE OF AGRICULTURAL EQUIPMENT (POWER TILLERS, PLANTERS, HARVESTERS ETC) FOR THE AGENCY	01070126000100 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	600,000,000.00
PURCHASE OF TRUCKS (1NO. EXCAVATOR, 2NO. PAYLOADERS, 2NO. TIPPERS, 2NO. DUMP TRUCKS AND	13100126007000 - Reform of Government and Governance - General	23010107 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	10721300 - MAKURDI	-	-	500,000,000.00

1NO, COMPACTOR FOR THE AGENCY)							
CONSTRUCTION OF SOLAR MOTORISED BOLEHOLES ACROSS THE 3 SENATORIAL DISTRICTS	10100126001700 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	700,000,000.00
CONSTRUCTION OF MEDICINAL GARDENS AND OTHER AGRICULTURAL FACILITIES	01010226000300 - Agriculture sector coordination mechanisms	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10742400 - STATE WIDE	-	-	300,000,000.00
MAINTENANCE OF SMALL/MINI WATER SCHEMES ACROSS THE THREE SENATORIAL DISTRICTS OF THE STATE	10100126001800 - Water Resources and Rural Deve - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	800,000,000.00
CONSTRUCTION OF ABATTOIRS WITH COLD ROOMS	01040426000100 - Agricultural produce and quality control	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	320,000,000.00
CONSTRUCTION OF PILOT DAMS	10100126001900 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION OF MILK PROCESSING UNIT	01020426000100 - Dairy development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	50,000,000.00
CONSRUCTION OF MILK COLLECTION POINT (SOLAR COLD) ROOM	01020426000200 - Dairy development	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	35,000,000.00

CONSTRUCTION OF AGRICULTURAL MACHINERY SHADE	01010226000400 - Agriculture sector coordination mechanisms	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	10,000,000.00
CONSTRUCTION OF INSEMINATION / BREEDING CENTERS	01020326000100 - Poultry, pig, and micro livestock production	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	10721300 - MAKURDI	-	-	180,000,000.00

MDA:	025300100100 - Ministry of Marine and Blue Economy						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					179,200,000.00	-	1,395,413,000.00
PURCHASE OF 1NO SPECIAL UTILITIES VEHICLE FOR THE PERMANENT SECRETARY	13100126009800 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	170,000,000.00
PURCHASE OF 2NOS TOYOTA HILUX VANS FOR OPERATIONS	13100126009900 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	50,000,000.00
PURCHASE OF 1NO 18 SEATER BUS FOR MONITORING AND EVALUATION	13100126010000 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	150,000,000.00
PURCHASE OF 2NOS SPEED BOATS	13100125300100 - Reform of Government and Governance - General	23010109 - PURCHASE OF SEA BOATS	70452 - WATER TRANSPORT	10721300 - MAKURDI	120,000,000.00	-	200,000,000.00
PURCHASE OF 6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE CABINET, 2NO. 4 TIER ADJUSTABLE SHELVES, 2NO.CUPBOARD, 3NO. 32" LG TELEVISION SET, 3NO.LG AIR-	13100125007000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70452 - WATER TRANSPORT	10721300 - MAKURDI	15,000,000.00	-	80,000,000.00

CONDITIONER, 4NO.STC CEILING FANS & 2NO. LG REFRIGERATOR FOR 17 OFFICES							
PURCHASE OF 16NO. MOTOR CYCLES FOR THE MINISTRY	13100126010100 - Reform of Government and Governance - General	23010104 - PURCHASE MOTOR CYCLES	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	30,000,000.00
PURCHASE OF 1NO. HEAVY HAULER TRUCK FOR THE MINISTRY	11100126003300 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-
PURCHASE OF 10NO. LAPTOPS HP ENVY I5 X 360 COMPUTERS FOR THE STAFF OF THE MINISTRY	11100126003400 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-
PURCHASE OF 2NO. KONICA BIZHUB CS54E PHOTOCOPYING MACHINES	11100126003500 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-
PURCHASE OF 6NO. SANYO SHREDDING MACHINES	11100126003600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-
PURCHASE OF 4NO. CANON PC300 SCANNER FOR THE MINISTRY	11100126003700 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-
PURCHASE OF 5NO. HP LASER JET 2035 PRINTERS	11100126003800 - Information Communication and	23010113 - PURCHASE OF COMPUTERS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	-

	Technology - General						
PURCHASE OF 1NO. 100KVA GASOLINE SUMEE SOUND PROOF GENERATOR FOR THE MINISTRY	14100126004300 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	2,500,000.00
PURCHASE OF 5NO. FIRE EXTINGUISHERS	13100126010200 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	20,000,000.00
PURCHASE OF SECURITY GADGETS FOR THE MINISTRY - CCTV, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE.	11100126003900 - Information Communication and Technology - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	20,000,000.00
PURCHASE OF DIVING EQUIPMENTS (SCUBA DIVING MASK, DIVING TANK, LUNG TRUNK, GAS CYLINDER ETC)	16100126000900 - Water Ways - General	23010134 - PURCHASE OF DIVING EQUIPMENT	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	30,123,000.00
PURCHASE OF MARINE ACCESSORIES AND SAFETY GEAR	16100125000300 - Water Ways - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70452 - WATER TRANSPORT	10721300 - MAKURDI	5,000,000.00	-	30,000,000.00
REHABILITATION AND REPAIRS OF MINOR WORKS: PAINTING, SCREEDING & CREATION OF TOILETS FOR HON. COMMISSIONER & PS	16100125000400 - Water Ways - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70452 - WATER TRANSPORT	10721300 - MAKURDI	15,000,000.00	-	15,000,000.00
WEBSITE DESIGN AND DIGITAL INFRASTRUCTURE (HOSTING, SECURITY,	16100125002600 - Water Ways - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70452 - WATER TRANSPORT	10721300 - MAKURDI	24,200,000.00	-	24,200,000.00

CONTENT MANAGEMENT, E-REVENUE SYSTEM)							
CONSTRUCTION OF WATER-WAY (DRAINAGES)	16100126001000 - Water Ways - General	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	10,345,000.00
CONSTRUCTION OF COLD ROOMS AT THE RIVER BANK	13100126010300 - Reform of Government and Governance - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	500,000,000.00
TREE PLANTING ACROSS THE STATE	16100126001100 - Water Ways - General	23040101 - TREE PLANTING	70541 - PROTECTION OF BIODIVERSITY AND LANDSCAPE	10721300 - MAKURDI	-	-	3,000,000.00
WATER POLLUTION PREVENTION AND CONTROL	09100126002400 - Environmental Improvement - General	23040105 - WATER POLLUTION PREVENTION & CONTROL	70521 - WASTE WATER MANAGEMENT	10721300 - MAKURDI	-	-	4,785,000.00
IDENTIFYING INNOVATIONS FOR THE USE SUSTAINABLE USE OF MARINE RESOURCES, SUCH AS FISHERIES, MARINE BIOTECHNOLOGY	09100126002500 - Environmental Improvement - General	23050101 - RESEARCH AND DEVELOPMENT	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	5,460,000.00
COMPUTER SOFTWARE ACQUISITION (HOSTING, CONTENT MANAGEMET, E-REVENUE SYSTEM)	13100126010400 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	25,000,000.00
MONITORING AND EVALUATION OF WATER WAYS	11100126004000 - Information Communication and Technology - General	23050103 - MONITORING AND EVALUATION	70452 - WATER TRANSPORT	10721300 - MAKURDI	-	-	25,000,000.00

MDA:	025400100100 - Ministry of Cooperatives and Rural Development						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					3,702,860,857.00	-	7,419,039,529.60
PURCHASE OF 10NO. LG AIR CONDITIONERS FOR THE MINISTRY	13100123015600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	484,484.77	-	484,484.77
SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	13100123015700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	9,689,695.39	-	9,689,695.39
PROCUREMENT / INSTALLATION OF 20NO. 33KVA TRANSFORMERS FOR THE 23 LGAs	14100123002400 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10742400 - STATE WIDE	193,764,841.56	-	495,000,000.00
ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	14100123002300 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	193,076,579.59	-	193,076,579.59
CONSTRUCTION OF AKUMBA JUNCTION HIGH TENSION-KUKWA-AUMAZWA (30KM) IN GBOKO L.G.A	14100123002500 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720500 - GBOKO	138,738,388.37	-	-
RURAL ELECTRIFICATION OF TOWNS, VILLAGES	14100125003200 - Power - General	23020103 - CONSTRUCTION / PROVISION	70435 - ELECTRICITY	10742400 - STATE WIDE	393,793,907.74	-	806,085,222.41

AND COMMUNITIES ACROSS THE 23-LGA IN THE STATE		OF ELECTRICITY					
COMPLETION OF EXTENTION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA- JOOMBATYOUUGH- TARKO WITH SPUR TO MANOR TO SENDE SETTLEMENT IN KATSINA-ALA LGA	14100125003300 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10710900 - KATSINA-ALA	343,984,186.24	-	343,984,186.24
CONSTRUCTION OF RURAL PROJECTS TATE CONSTITUENCIES (HOUSE OF ASSEMBLY MEMBERS CONSTITUENCY PROJECT)	17100123001200 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	1,632,552,689.29	-	823,302,689.29
CONSTRUCTION OF TYOTSAR (MKOVUR)- UKYOUGH BRIDGE- PAKYA BRIDGE- AGBUDU-UMAA CULVERT-UKYONGU BRIDGE-ANCHIHA MARKET 8.8KM IN GBOKO L.G.A	17100123001400 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720500 - GBOKO	96,896,953.87	-	96,896,953.87
CONSTRUCTION OF ROAD FROM ANUMAZWA-LUGA MARKET-ADI TOGOLA-DAN GULUGU JUNCTION (30KM) IN GBOKO L.G.A	17100123015900 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720500 - GBOKO	118,497,406.93	-	-

CONSTRUCTION OF TYOWANYE-IKYUME YUA -JOO MBATYOUH-AGBER SETTLEMENT-MANOR-ASHAMENA-TSE APERA RING ROAD WITH A SPUR TO TAKOR VILLAGE SETTLEMENT IN KATSINA-ALA L.G.A (32KM)	17100123001500 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10710900 - KATSINA-ALA	193,793,907.74	-	-
CONSTRUCTION OF RURAL ROADS ACROSS THE 23 LGA IN THE STATE	17100125001800 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10742400 - STATE WIDE	193,793,907.74	-	-
CONSTRUCTION OF MKOVUR MARKET- IKYASE MARKET - TOMOTAR MARKET- ANVAMBER-UGOH IN GBOKO LGA	13100123015800 - Reform of Government and Governance - General	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10720500 - GBOKO	193,793,907.74	-	-
REHABILITATION OF MINISTRY OF COOPERATIVES AND RURAL DEVELOPMENT HEADQUARTERS, MAKURDI	13100125100000 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	-	-	450,000,000.00
CONSTRUCTION OF DOUBLE 2 BY 2 METRES BRIDGE ACROSS ANAVANDE ON TSE HUR TO ANKAR MARKET FEEDER ROAD IN MBAKAANGE COUNCIL WARD, VANDEIKYA LGA	17100126002400 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712300 - VANDEIKYA	-	-	15,000,000.00

CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS AKU STREAM ON KORINYA- MBAATIM FEEDER ROAD IN KONSHISHA	17100126002500 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10711000 - KONSHISHA	-	-	6,038,075.80
CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS GBAR SAMBE STREAM ON GBEM- AGBER FEEDER ROAD IN VANDEIKYA	17100126002600 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712300 - VANDEIKYA	-	-	3,460,642.84
CONSTRUCTION OF 3NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS MU STREAM ON GBAJIMBA- IORDYE-AKAAHENA FEEDER ROAD IN GUMA LGA	17100126002700 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720600 - GUMA	-	-	2,166,264.50
CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS SHINA STREAM ON ORTESE YOGBO-LUKUBI FEEDER ROAD IN GUMA LGA	17100126002800 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720600 - GUMA	-	-	38,920,094.70
CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE	17100126002900 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720700 - GWER EAST	-	-	6,619,843.12

ACROSS MCHIRA STREAM WITH ROAD RESURFACING AT SHANNA VILLAGE ON MASE-SHANNA- IHUNDU-AYAR FEEDER BROAD IN GWER EAST LGA							
CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS UWACHAM STREAM ON KOTI- YOUGH-AKOFATE FEEDER ROAD IN VANDEIKYA	17100126003000 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10712300 - VANDEIKYA	-	-	24,065,220.00
CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS URVAVASE STREAM ON TAVAA- ASANGABA ANBUA FEEDER ROAD IN GUMA LGA	17100126003100 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720600 - GUMA	-	-	34,986,745.45
CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS GNUMABIA STREAM ON EFUGO OLADEDE- OLAAIOBEPACEKEKE WUETE FEEDERB ROAD IN OGBADIDIBO LGA	17100126003200 - Road - General	23020114 - CONSTRUCTIO N / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10731500 - OGBADIBO	-	-	51,123,705.70

CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS ORKEER STREAM ON IKPA MBATYEREV-MNGBANGUN FEEDER ROAD IN GBOKO	17100126003300 - Road - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	10720500 - GBOKO	-	-	7,000,000.00
ELECTRIFICATION OF IBILIA-LOKPO AND IBILIA VILLAGE IN OJU LGA	14100126002000 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10731600 - OJU	-	-	25,000,000.00
EXTENSION OF ELECTRICITY FROM MBAKAAGE TO ZUGU AND UKPE SETTLEMENTS IN VANDEIKYA LGA	14100126002100 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	193,793,907.74
EXTENSION OF ELECTRICITY FROM AKUSA JUNCTION TO SAINT PAUL CATHOLIC CHURCH TO KYAN ANAANYAM COMMUNITY MBAKYAH IN VANDEIKYA LGA	14100126002200 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	183,793,907.74
EXTENSION OF ELECTRICITY FROM ANVANBE TO ANSHA-VONGU AND TSE JIAGI IN BURUKU LGA	14100126002300 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720400 - BURUKU	-	-	161,512,205.00
EXTENSION OF ELECTRICITY FROM DAUDU TO ORTESE VILLAGE AND	14100126002400 - Power - General	23020103 - CONSTRUCTION / PROVISION	70435 - ELECTRICITY	10720600 - GUMA	-	-	293,793,907.74

COMMUNITIES IN GUMA LGA		OF ELECTRICITY					
EXTENSION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA- JOOMBATYOUGH-TARKO WITH SPUR TO MANOR TO SENDE SETTLEMENTNIN KATSINA-ALA LGA	14100126002500 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10710900 - KATSINA-ALA	-	-	343,984,186.24
INSTALLATION AND UPGRADE OF TRANSFORMER AT BENUE STATE CIVIL SERVICE COMMISSION AND ENVIRONMENT IN MAKURDI	14100126002600 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	-	-	48,000,000.00
INSTALLATION AND UPGRADE OF TRANSFORMER AT FEDERAL PAY OFFICE IN MAKURDI	14100126002700 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	-	-	48,000,000.00
ELECTRIFICATION OF TSE AB-IHOM-TSE GHEM VILLAGES OF 9KM IN GUMA LGA	14100126002800 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720600 - GUMA	-	-	254,914,417.58
EXTENSION OF ELECTRICITY FROM ADOKA TO IKYANDE IN GWER WEST	14100126002900 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720800 - GWER WEST	-	-	299,259,693.52
REHABILITATION AND INSTALLATION OF TRANSFORMERS AT ABOMSTE BAKUNGU	14100126003000 - Power - General	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70435 - ELECTRICITY	10720800 - GWER WEST	-	-	129,000,000.00

VILLAGE, NAGI SETTLEMENT AND GOH VILLAGES NAKA IN GWER WEST							
PURCHASE OF TOYOTA HIILUX VAN FOR THE DEPARTMENT	13100126007100 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	-	-	50,000,000.00
SENSETISATION OF COMMUNITY AND RURAL DWELLERS ON GOVERNMENT POLICIES	13100126007200 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	-	-	5,000,000.00
COMMUNITY DAY CELEBRATION WORLD WIDE	13100126007300 - Reform of Government and Governance - General	23050104 - ANNIVERSARIE S/CELEBRATIO NS	70621 - COMMUNITY DEVELOPMENT	10721300 - MAKURDI	-	-	3,000,000.00
EXTENSION OF ELECTRICITY FROM ABAKPA TO TOFI VILLAGE IN BURUKU LGA	14100126003100 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720400 - BURUKU	-	-	89,500,000.00
EXTENSION OF ELECTRICITY TO TOR AJILA MBACKYAMBE AND MBACKYUNDU VILLAGES, IPAV IN GBOKO LGA	14100126003200 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10720400 - BURUKU	-	-	162,000,200.00
EXTENSION OF ELECTRICITY FROM ANZA TO NKST GBERINDYER TO RCM AKEM, MBACKYAHA IN VANDEIKYA LGA	14100126003300 - Power - General	23020103 - CONSTRUCTIO N / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10712300 - VANDEIKYA	-	-	135,200,000.00
EXTENSION OF RURAL ELECTRIFICATION	14100126003400 - Power - General	23020103 - CONSTRUCTIO	70435 - ELECTRICITY	10720600 - GUMA	-	-	201,259,684.52

FROM UIKPAM TO UMENGER WITH TRANSFORMER AT UIKPAM IN GUMA LGA		N / PROVISION OF ELECTRICITY					
EXTENSION OF ELECTRICITY TO IPOLE UTIKPI-EFEYI VILLAGES IN OTUKPO LGA	14100126003500 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10731900 - OTUKPO	-	-	47,000,000.00
EXTENSION OF ELECTRICITY TFROM AJIO (MBAPE) TO KOTI AND BRANCH (MBAKAAN) VILLAGES IN KWANDE LGA	14100126003600 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10711100 - KWANDE	-	-	99,075,026.00
ELECTRIFICATION OF MBAGOHO AREA B NYORGYUNGU SETTLEMENT IN MAKURDI LGA	14100126003700 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	-	-	11,551,239.78
ELECTRIFICATION OF CHIA SETTLEMENT AND VILLAGES IN TARKA LGA	14100126003800 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10722000 - TARKA	-	-	128,500,750.06
TRANSFORMER REPLACEMENT AND UPGRADE IN ARMY RETIREMENT ESTATE, NORTH BANK AND INSTALLATION IN BAM BAM COMMUNITY, NAKA ROAD IN MAKURDI LGA	14100126003900 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70435 - ELECTRICITY	10721300 - MAKURDI	-	-	68,000,000.00
ELECTRIFICATION OF BEGHA VILLAGE IN TARKA LGA	14100126004000 - Power - General	23020103 - CONSTRUCTION / PROVISION	70435 - ELECTRICITY	10722000 - TARKA	-	-	30,000,000.00

		OF ELECTRICITY					
CREATION OF COOPERATIVE SOCIETIES DEVELOPMENT HUBS/SHOPS ACROSS THE 23 LGAs	13100126007400 - Reform of Government and Governance - General	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	-	-	-
PROJECT 276- INFRASTRUCTURAL DEVELOPMENT FOR ALL THE COUNCIL WARDS IN THE STATE AT 25,000,000.00 FOR EACH WARD	13100126007500 - Reform of Government and Governance - General	23020118 - CONSTRUCTIO N / PROVISION OF INFRASTRUCTU RE	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	-	-	1,000,000,000.00

MDA:	025400200100 - Benue State Urban Development Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					489,329,617.05	-	406,967,206.26
PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO), EXCAVATOR (1 NO), COMPACTOR ROLLER (1 NO) & TIPPER (4 NO)	13100123015000 - Reform of Government and Governance - General	23010107 - PURCHASE OF TRUCKS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	261,621,775.45	-	261,621,775.45
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF CHAIRS	13100123015100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH 20 No SET OF TABLES	13100123015200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	11,627,634.46	-	11,627,634.46
PURCHASE OF OFFICE FURNITURE AND FITTINGS:	13100123015300 - Reform of Government and	23010112 - PURCHASE OF OFFICE	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69

FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH SAFES/FILE CABINETS/CUPBOARDS	Governance - General	FURNITURE AND FITTINGS					
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (8 NO.) TELEVISION SETS.	13100123015400 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	968,969.54	-	968,969.54
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY RENOVATED OFFICE COMPLEX WITH (15 NO.) AIR-CONDITIONERS.	13100123015500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	1,937,939.08	-	1,937,939.08
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 3 NO.NEW OFFICE COMPLEX AND CANTEEN.	06100125007200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	67,827,867.71	-	-
CONSTRUCTION / PROVISION OF ROADS - DEMOLITION OF LLEGAL STRUCTURES TO ALLOW FOR ACCESS ROADS, MAKURDI.	06100125001900 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	19,379,390.77	-	19,379,390.77
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF	06100125002000 - Housing and Urban	23020114 - CONSTRUCTION /	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69

ACCESS ROAD AT GEVER AGBAANA STREET, NORTH-BANK, MAKURDI.	Development - General	PROVISION OF ROADS					
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT AYIHE ROAD, UGONDO, MAKURDI.	06100125002100 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT BEHIND MODERN MARKET, GBONKO AREA, MAKURDI.	06100125002200 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT GAADI LAYOUT, MAKURDI.	06100125002300 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT WELFARE QUARTERS, MAKURDI.	06100125002400 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT MOBILE BARRACKS, MAKURDI.	06100125002500 - Housing and Urban Development - General	23020114 - CONSTRUCTION / PROVISION OF ROADS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69
CONSTRUCTION / PROVISION OF INFRASTRUCTURE:	06100125007300 - Housing and Urban	23020101 - CONSTRUCTION /	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	14,534,543.08	-	-

LANDSCAPING OF OFFICE PREMISES	Development - General	PROVISION OF OFFICE BUILDINGS					
CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITALIZATION OF OPERATIONS OF URBAN DEVELOPMENT BOARD	11100125002700 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	67,827,867.71	-	67,827,867.71
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 3 NO. OLD OFFICE COMPLEX AND CANTEEN IN MAKURDI.	06100125007400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	-	4,844,847.69

MDA:	026000100100 - Ministry of Lands, Survey and Solid Minerals						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					2,975,069,189.46	-	12,042,491,513.08
PURCHASE OF OFFICE FURNITURE AND FITTINGS:7NO. CHAIRS, 7NO. TABLE, 1NO.SAFE, 7NO.FILE CABINET, 5NO.CUPBOARD, 7NO.TELEVISION SET, 7NO.AIR-CONDITIONER, 7NO.SHELVE, 7NO.CEILING FANS & 7NO. REFRIGERATOR FOR THE MINISTRY	13100123016800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	1,581,745.88	-	100,000,000.00
ACQUISITION OF LAND: BALANCE OF PAYMENT FOR AQUISITION OF NNPC LAND BY THE STATE GOVERNMENT, MINISTRY OF LANDS & SURVEY, MAKURDI.	13100123016900 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	16,956,966.93	-	16,956,970.00
ACQUISITION OF LAND BY STATE GOVERNMENT, (LAND COMPENSATION) LAND FOR MAKURDI INTERNATIONAL AIRPORT (GBOKO ROAD), EXPORT PROMOTION ZONE (GBOKO ROAD), MAKURDI POWER PLANT (BEHIND	13100123017000 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	67,827,867.71	-	10,000,000,000.00

INDUSTRIAL LAYOUT), IMMIGRATION QUARTERS ALONG MAKURD-LAFIA ROAD. URBAN RENEWAL (BEHIND RICE MILLS, WURUKUM), 500 UNITS CIVIL SERVANT HOUSING ESTATE (GBOKO ROAD), IMPLEMENTATION OF SOME LAYOUTS MAKURDI AND OTHER IMPORTANT PROJECTS							
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SOLID MINERAL EQUIPMENTS FOR THE MINISTRY IN MAKURDI	13100123017100 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	2,875,901.59	-	-
CONSTRUCTION OF A GALLERY FOR EXHIBITION FOR THE DEPT. OF SOLID MINERALS	13100123017200 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	9,689,695.39	-	-
CONSTRUCTION OF ICT INFRASTRUCTURES: CONSTRUCTION OF BENUE STATE GEOGRAPHIC INFORMATION SYSTEM IN MAKURDI	11100123010900 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	858,695,560.28	-	-
RENOVATION OF MINISTRY OF LANDS HQTRS IN COLLABORATION WITH MOWH&UD	13100123017300 - Reform of Government and Governance - General	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	14,534,543.08	-	60,000,000.00

RESEARCH AND DEVELOPMENT OF UPDATE OF TOPOGRAPHICAL MAPS BY ML&SURVEY	11100123011000 - Information Communication and Technology - General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	2,906,908.62	-	100,000,000.00
RE-ALLOCATION OF LAND BY STATE GOVERNMENT/ LAND COMPENSATION	13100123012100 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	2,000,000,000.00	-	500,000,000.00
DURABLE SOLUTION: ACQUISITION OF LANDS FOR DISPLACED PERSONS - IDP - BY GOVT THROUGH ML&SURVEY	13100126007700 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	50,000,000.00
ACQUISITION OF LANDS FOR PRODUCING/PRODUCTION OF LAYOUTS	13100126007800 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	500,000,000.00
REHABILITATION AND DESIGNING OF TOWNS AND CITIES FOR URBAN RENEWAL/UPGRADE	13100126007900 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	250,000,000.00
PURCHASE OF 3NO FIELD VEHICLES (TOYOTA HILUX VAN 2023 MODEL) FOR 3 TECHNICAL DEPARTMENTS	13100126008000 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	300,000,000.00
PURCHASE OF 5NO HANDHELD GPS FOR FIELD SURVEY BY PLANNING DEPT.	13100126008100 - Reform of Government and Governance - General	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	1,000,000.00
PURCHASE OF 6NO DIFFERENTIAL GPS FOR	13100126008200 - Reform of Government and	23010133 - PURCHASES OF	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	100,000,000.00

FIELD SURVEY BY SURVEY DEPT.	Governance - General	SURVEYING EQUIPMENT					
RENOVATION OF MINISTRY OF LANDS ZONAL OFFICES IN GBOKO, OTUKPO & ADIKPO	13100126008300 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	14,534,543.08
PROVISION OF ICT INFRASTRUCTURES (SERVERS, STORAGE SYSTEMS, NETWORKING DEVICES, OPERATING SYSTEMS, DATABASES, AND OTHER SOFTWARE APPLICATIONS) IN HQTRS AND THE ZONAL OFFICES - GBOKO, ADIKPO AND OTUKPO IN COLLABORATION WITH BDIC	11100126002700 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	-	-	50,000,000.00

MDA:	026000200100 - Benue State Geographic Information System						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,420,073,200.00	-	337,897,200.00
PURCHASE OF LAND(200 BY 200) FOR CONSTRUCTION OF BENGIS OFFICES ACROSS THE 23 LOCAL GOVERNMENT AREA	06100125010100 - Housing and Urban Development - General	23010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	125,000,000.00	-	125,000,000.00
PURCHASE OF 6NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, 1NO. SET OF CONFERENCE TABLE, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET, 6NO. LG 2.0HP FLOOR STANDING AIR-CONDITIONER, 2NO. 4 TIER ADJUSTABLE SHELVES, 6NO. LG REFRIGERATOR FOR BENGIS OFFICE IN MAKURDI	13100125010200 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	14,897,200.00	-	14,897,200.00
PURCHASE OF 5NO. Hp ELITEBOOK 840 G6 TOUCH SCREEN INTEL COREi5/16G	11100125002800 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	40,000,000.00	-	-

PURCHASE OF 4NO. Hp SCANNER FOR THE OFFICE	11100125003100 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	18,750,000.00	-	-
PURCHASE OF 10NO. DATA CAPTURE MEDIUM FORMAT CAMERAS FOR THE OFFICE	13100125007400 - Reform of Government and Governance - General	23010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	2,968,000.00	-	-
PURCHASE OF 10NO. SHARP BP-10C20T COLOUR DIGITAL MULTIFUNCTIONAL PRINTER	11100125002900 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	11,958,000.00	-	-
CONSTRUCTION OF A 30MW SOLAR POWER PLANT FOR BENGIS OFFICE	14100125003500 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	150,000,000.00	-	150,000,000.00
INSTALLATION OF DIGITAL ARCHIVAL STATIONS IN THE 23 LGA	06100125003200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	10742400 - STATE WIDE	1,000,000,000.00	-	-
URBAN AND RURAL LAND DIGITIZATION	13100125010300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	3,000,000.00	-	3,000,000.00
CONSRUCTION OF ELECTRICITY 33KV FOR THE OFFICE	14100125003400 - Power - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	45,000,000.00	-	45,000,000.00
PURCHASE OF 1NO. PHOTOCOPY MACHINE FOR OFFICE	11100125003000 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70611 - HOUSING DEVELOPMENT	10721300 - MAKURDI	8,500,000.00	-	-

MDA:	026000300100 - Bureau for Mines and Solid Minerals						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					137,183,000.00	-	1,024,668,000.00
ACQUISITION OF LAND FOR BUREAU OF SOLID MINERALS	13100125010400 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	82,000,000.00	-	82,000,000.00
PURCHASE OF 7NO. TOYOTA HILUX VANS 2024 MODEL FOR THE BUREAU	13100126008400 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	-	-	850,000,000.00
PURCHASE BUSES 1NO TOYOTA BIG BUMPER BUS 2024 MODEL	13100126008500 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	-	-	35,000,000.00
PURCHASE OF 2NO. CHAIRS, 2NO. TABLES, 1NO. SAFE, 1NO FILE CABINET, 1NO. CUPBOARD, 1NO. LG TELEVISION SET , 32	13100125010500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN	10721300 - MAKURDI	4,900,000.00	-	4,900,000.00

INCHES, 1NO. LG AIR CONDITIONER, 1NO. SHELVES, 4NO. QLINK STANDING FANS, 1NO. LG REFRIGERATOR FOR THE BUREAU			MINERAL FUELS				
PURCHASE OF 5NO. INTEL CORE i7 SOFTTOUCH COMPUTERS, 1NO. PROJECTOR FOR THE BUREAU	13100125010600 - Reform of Government and Governance - General	23010113 - PURCHASE OF COMPUTERS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	1,950,000.00	-	-
PURCHASE OF 1NO. HP LASER JET PRO MFP COMPUTER PRINTERS FOR THE BUREAU	13100125010700 - Reform of Government and Governance - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	235,000.00	-	-
PURCHASE OF 1NO. CANON IMAGERUNNER ADVANCE DX C3835i PHOTOCOPIER MACHINE FOR THE BUREAU	13100125010800 - Reform of Government and Governance - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	150,000.00	-	-
PURCHASE OF 1NO. SCANNER MACHINE FOR THE BUREAU	13100125010900 - Reform of Government and Governance - General	23010118 - PURCHASE OF SCANNERS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	180,000.00	-	-
PURCHASE OF SOLID MINERAL EQUIPMENT(JAW CRUSHERS, CON CRUSHERS, BALL MILLS,	13100125011000 - Reform of Government and	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70441 - MINING OF MINERAL RESOURCES	10721300 - MAKURDI	2,968,000.00	-	2,968,000.00

DRILL RIGS, EXCAVATORS, FURNACES, CLARIFIERS ETC) FOR THE BUREAU	Governance - General		OTHER THAN MINERAL FUELS				
CONSTRUCTION OF BAYING CENTRE AT GBOKO	13100125011100 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10720500 - GBOKO	15,000,000.00	-	-
CONSTRUCTION OF A GALLERY FOR MINERAL EXHIBITION FOR THE BUREAU	13100125011200 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	10,000,000.00	-	-
RESEARCH AND DEVELOPMENT ON UPDATE OF GEOLOGICAL MAPS/MINERAL MAPS OF BENUE STATE	13100125011300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	19,800,000.00	-	19,800,000.00
MONITORING AND SUPERVISING ALL MINING SITES IN BENUE STATE	13100126008600 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	10721300 - MAKURDI	-	-	30,000,000.00

MDA:	022200100100 - Ministry of Industry, Trade and Investment						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					18,428,707,049.39	7,755,661,615.62	8,699,647,394.44
RESUSCITATION/RENOVATION WORK & PRODUCTION ACTIVITIES OF ICHWA AGRO MILLER PROCESSING FACTORY, NORTH-BANK, MAKURDI LGA, BENUE STATE	13100126002400 - Reform of Government and Governance - General	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	880,000,000.00
BUILDING OF 100 LOCKED-UP SHOPS AND WAREHOUSES AT DAUDU CENTRAL AGRICULTURAL MARKET, GUMA LGA, BENUE STATE	13100126002500 - Reform of Government and Governance - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	200,000,000.00
PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING SET FOR THE HEADQUARTERS IN MAKURDI	14100124000400 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10721300 - MAKURDI	484,484.77	-	1,500,000.00
PURCHASE OF SOLAR PANEL IN ALL THE GOVERNMENT OWNED MARKETS	13100124002200 - Reform of Government and	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	3,453,454.31	832,194.68	137,000,000.00

	Governance - General						
SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	13100124002300 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	5,038,641.60	-	5,038,641.60
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: ENTERPRENUERSHIP DEVELOPMENT CENTRE MAKURDI	06100124000200 - Housing and Urban Development - General	23020101 - CONSTRUCTI ON / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	178,278,677.10	4,829,420.94	-
CONSTRUCTION/PRO VISION OF INFRASTRUCTURE: MOTOR-TRUCK PARK AT DANGOTE FACTORY AT TSE KYUCHA, GBOKO LGA.	06100124000300 - Housing and Urban Development - General	23020124 - CONSTRUCTI ON OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10720500 - GBOKO	484,484,769.36	-	620,000,000.00
ESTABLISHMENT OF VANDEIKYA ULTRA MODERN INTERNATIONAL MARKET, VANDEIKYA THROUGH PPP OR JVA.	13100124000400 - Reform of Government and Governance - General	23020124 - CONSTRUCTI ON OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10712300 - VANDEIKY A	468,969,538.72	-	-
ESTABLISHMENT OF 6NO. ZONAL COMMODITY MARKETS THROUGH PPP AT ZONES A, B, & C	13100124000500 - Reform of Government and Governance - General	23020124 - CONSTRUCTI ON OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10742400 - STATE WIDE	468,969,538.72	-	-
UPGRADE OF FACILITIES AT MODERN MARKET, FENCING OF VILLAGE	13100124000600 - Reform of Government and Governance - General	23020124 - CONSTRUCTI ON OF MARKETS/PAR KS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	468,969,538.72	-	500,000,000.00

AND THE ROADS IN MAKURDI.							
BROADCAST & COMMUNICATION EQUIPMENTS: SET UP A WEBSITE AND SOCIAL MEDIA PAGES TO PUBLICIZE THE DEVELOPMENTAL STRIDES OF THE GOVERNMENT	11100124001100 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	4,922,365.26	-	-
CONSTRUCTION/PROVISION OF INFRASTRUCTURE: IGUMALE STAR CEMENT FACTORY IN ADO LGA	06100124000700 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10730100 - ADO	468,969,538.72	-	1,000,000,000.00
RECONSTRUCTION AND REACTIVATION OF TOMATOES / FRUIT JUICE FACTORY AT WANNUNE, GBOKO LGA	06100124000800 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10720500 - GBOKO	406,908,616.15	-	572,853,251.42
CONSTRUCTION AND ESTABLISHMENT OF MODERN ABBATOIRS AT MODERN MARKET AND NORTH-BANK, MAKURDI.	06100124000900 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	468,969,538.72	-	-
UPGRADE OF FACILITIES AT BENUE INVESTMENT AND PROPERTIES FOR INDUSTRIAL EXPANSION	06100124002400 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFA IRS	10721300 - MAKURDI	13,900,000,000.00	7,750,000,000.00	-

RECAPITALISATION(B IPC)							
SERVICE CONCESSION ASSETS (PPP): COMMUNITY APPRENTICESHIP SCHEME	06100124002500 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	2,422,423.85	-	-
RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS OF THE RURAL COMMUNITIES	13100124002600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	5,668,471.80	-	5,668,471.80
RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE GROWTH DEVELOPMENT OF NON-OIL BUSINESS/PRODUCTS IN BENUE STATE.	13100124002700 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	9,689,695.39	-	10,000,000.00
BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	13100124002800 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	9,689,695.39	-	20,000,000.00
SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH NGF AND PEBEC; A 3-YEAR WORLD BANK INTERVENTION	13100124002900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	33,913,933.86	-	33,913,933.86

PROGRAMME FOR PROMOTING ECONOMIC GROWTH, PRIVATE SECTOR DEVELOPMENT, JOB CREATION ECT.							
NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU WITH INDIAN INDUSTRIAL DESIGN CONSULTANT; [DESIGN, BUILD, OWN, OPERATE & TRANSFER OWNERSHIP IN THE 23 LGAs	13100124003000 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	33,913,933.86	-	50,000,000.00
COMPUTER SOFTWARE ACQUISITION: ACQUISITION OF COMPUTER SOFTWARES FOR COMMERCE & INDUSTRY, MAKURDI	11100124001200 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	145,345.43	-	-
MONITORING AND EVALUATION & OTHERS: MONITORING & EVALUATION OF ONGOING PROJECT AND PROGRAMS BY MINISTRY OF INDUSTRY OF ACROSS THE STATE.	13100124003100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	4,844,847.69	-	125,000,000.00

RE-CONSTRUCTION AND REACTIVATION OF MACHINERIES AT TARAKU MILLS THROUGH PPP.	13100126008700 - Reform of Government and Governance - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	1,000,000,000.00	-	1,500,000,000.00
PROVISION OF FENCE AND INFRASTRUCTURE AT INDUSTRIAL LAYOUT, MAKURDI	06100126002100 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	-	-	500,000,000.00
ACQUISITION OF STEAM BOILER AND QUALITY CONTROL LABORATORY AT KATSINA-ALA FOR YAM FLOUR	13100126008800 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10710900 - KATSINA-ALA	-	-	50,000,000.00
CONSTRUCTION OF A MODERN FACTORY FOR THE PRODUCTION OF BENUE CUSTOMISED SACKS	06100126002200 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	-	-	500,000,000.00
PROJECT FACILITATION FUND FOR SABER OPERATIONS	13100126008900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	-	-	229,923,095.76
PURCHASE OF DIGITAL ELECTRONIC WEIGHING SCALES A-12 - 300KG IN ALL STATE OWNED	13100126009000 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	-	-	258,750,000.00

MARKET IN BENUE STATE.							
ESTABLISHMENT OF ULTRA MODERN MARKETS IN VANDEIKYA, AND ONE EACH IN ZONE B & C	13100126009100 - Reform of Government and Governance - General	23020124 - CONSTRUCTION OF MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10742400 - STATE WIDE	-	-	500,000,000.00
REMODELLING OF LOBI CASSAVA FLOUR MILL AT INDUSTRIAL LAYOUT, MAKURDI	13100126009200 - Reform of Government and Governance - General	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10721300 - MAKURDI	-	-	250,000,000.00
TURN AROUND MAINTENANCE IN YAM FLOUR FACTORY AT KATSINA-ALA	13100126009300 - Reform of Government and Governance - General	23030124 - REHABILITATION/REPAIRS-MARKETS/PARKS	70411 - GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	10710900 - KATSINA-ALA	-	-	250,000,000.00
CONSTRUCTION OF CEMENT FACTORY AT MBATI AV, GBOKO	06100126002300 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	10720500 - GBOKO	-	-	-
PURCHASE OF 23,000 PAIRS OF SNEAKERS FOR SPORTS AND RECREATIONAL ACTIVITIES	13100124002100 - Reform of Government and Governance - General	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70161 - GENERAL PUBLIC SERVICES N.E.C.	10742400 - STATE WIDE	-	-	500,000,000.00

MDA:	022200300100 - Directorate for Diaspora Linkages and Investment						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					221,419,713.78	-	72,567,489.30
CONSTRUCTION OF ABUJA AND MAKURDI OFFICES	06100125002900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	20,852,224.47	-	-
SOFTWARE DEVELOPMENT AND DEPLOYMENT	11100125002100 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	24,224,238.47	-	18,224,238.47
CONSTRUCTION AND INSTALLATION OF ICT EQUIPMENTS	11100125002200 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	40,687,515.42	-	15,687,515.42
DIASPORA VILLAGE DESIGN AND PLANNING	13100125003500 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	62,983,020.02	-	15,983,020.02
MBATYAV CEMENT DESIGN AND PLANNING	13100125003600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	72,672,715.40	-	17,672,715.40

ENLIGHTENMENT TOUR OF ALL STATES AND DIASPORA INVESTMENT SUMMIT	13100126009700 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	10742400 - STATE WIDE	-	-	5,000,000.00

MDA:	031801100100 - Benue State Judicial Service Commission						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					259,656,282.33	3,478,000.00	652,600,000.00
PURCHASE OF 1NO. TOYOTA HILUX VAN 2025 MODEL FOR OFFICIAL USE	13100125012000 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70331 - LAW COURTS	10721300 - MAKURDI	131,910,417.94	-	180,000,000.00
PURCHASE OF 3NO. OFFICE EXECUTIVE RECLINE CHAIR-MULLTI, 30NO. YF AVERY EXECUTIVE OFFICE TABLE WITH EXTENSION (1.6M) Y.F AND 7NO. METAL FILING CABINETS WITH MULTI-STORAGE.	13100125012100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	10721300 - MAKURDI	8,448,476.94	-	50,000,000.00
PURCHASE OF THREE (3) COMPUTERS (HP INTEL DESKTOP) FOR THE OFFICE OF THE PERMANENT SECRETARY, DIRECTOR ADMIN & SUPPLY AND DIRECTOR FINANCE & ACCOUNTS	11100125012200 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	560,000.00	-	2,000,000.00
PURCHASE OF THREE (3) COMPUTERS	11100125012300 - Information Communication and	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	1,050,000.00	1,860,000.00	2,050,000.00

PRINTERS (HP LASER JET P2035)	Technology - General						
PURCHASE OF ONE PHOTOCOPYING MACHINE (SHARP AR-6020V)	11100123020000 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	1,400,000.00	318,000.00	2,400,000.00
PURCHASE OF THREE SHREDDING MACHINES	11100123020100 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	400,000.00	742,000.00	700,000.00
PURCHASE OF ONE (1) SCANNER (HP SCANJET PRO 2500F1) FOR THE OFFICE OF THE SECRETARY	11100123020200 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	155,035.13	558,000.00	450,000.00
CONSTRUCTION OF JUDICIAL SERVICE COMMISSION SECREARIATE BUILDING AT HIGH COURT OF JUSTICE, MAKURDI, BENUE STATE	06100123020300 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	115,732,352.33	-	150,000,000.00
PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR COMMISSION, MAKURDI.	14100126004100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	10721300 - MAKURDI	-	-	60,000,000.00
SOLAR INSTALLATION SYSTEM FOR THE COMMISSION	13100126009400 - Reform of Government and Governance - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70331 - LAW COURTS	10721300 - MAKURDI	-	-	35,000,000.00

INSTALLATION OF CCTV CAMERAS AT THE SECRETARIAT	11100126002800 - Information Communication and Technology - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	10721300 - MAKURDI	-	-	20,000,000.00
PURCHASE OF 4NO. TOYOTA CORALLA 2025 MODEL FOR THE PERMENANT SECRETARY AND THREE DIRECTORS	13100126009500 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	10721300 - MAKURDI	-	-	150,000,000.00

MDA:	031805100100 - High Court of Justice						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					11,417,780,896.26	1,611,495,188.00	11,206,334,931.39
PURCHASE OF 3 OFFICE BUILDINGS	06100123020400 - Housing and Urban Development - General	23010102 - PURCHASE OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	621,894,341.04	-	122,189,341.04
PURCHASE OF 8NO. HONDA MOTOR CYCLES FOR DESPATCH RIDERS	13100123020400 - Reform of Government and Governance - General	23010104 - PURCHASE MOTOR CYCLES	70331 - LAW COURTS	10721300 - MAKURDI	15,000,000.00	-	15,000,000.00
PURCHASE OF 18NO. TOYOTA PRADO 2024 MODEL	13100123020600 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	10721300 - MAKURDI	1,750,000,000.00	497,000,000.00	750,000,000.00
PURCHASE OF 2NO POOL VEHICLE (TOYOTA HILUX VAN 2024 MODEL) AND MONETARY GRANTS OF 115 TOYOTAL COLLORA VEHICLES FOR MAGISTRATES AND DIRECTORS	13100123020700 - Reform of Government and Governance - General	23010106 - PURCHASE OF VANS	70331 - LAW COURTS	10721300 - MAKURDI	1,200,000,000.00	59,000,000.00	200,000,000.00

PURCHASE BUSES: 2NO TOYOTA BIG BUMPER BUS 2024 MODEL	13100123020800 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	10721300 - MAKURDI	104,000,000.00	13,595,000.00	104,000,000.00
PURCHASE OF 22NO. SET CHAIRS AND 8NOs OFFICE TABLES	13100123020500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	10721300 - MAKURDI	2,000,145,590.35	364,915,920.00	300,145,590.35
PURCHASE OF 48NOs LAPTOPS HP ENVY 17 x360, 232 NO. HP G6 ALL IN ONE DESKTOP COMPUTERS, 232NO. UPS, 232NO. HP LJ PRO 400 PRINTERS AND 108NO. SHARP AR 7024 DMS PHOTOCOPIERS.	11100123020900 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	25,000,000.00	22,080,000.00	500,000,000.00
CONSTRUCTION OF 1NO. CEREMONIAL COURT	06100126002400 - Housing and Urban Development - General	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	500,000,000.00
CONSTRUCTION OF UPPER AREA COURT ICHOL, NYIEV TIEV, KWANDE LGA	06100126002500 - Housing and Urban Development - General	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10711100 - KWANDE	-	-	500,000,000.00
CONSTRUCTION OF CHIEF MAGISTRATE COURT & UPPER AREA COURT VANDEIKYA	06100126002600 - Housing and Urban Development - General	23020101 - CONSTRUCTIO N / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10712300 - VANDEIKYA	-	-	200,000,000.00

CONSTRUCTION OF UPPER AREA COURT, TSE-KUCHA, GBOKO LGA	06100126002700 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10720500 - GBOKO	-	-	500,000,000.00
CONSTRUCTION OF ADMINISTRATIVE BLOCK AND TOILET AT GRADE I AREA COURT WOHIEV, GBOKO LGA	06100126002800 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10720500 - GBOKO	-	-	500,000,000.00
CONSTRUCTION OF HIGH COURT, VANDEIKYA	06100126002900 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10712300 - VANDEIKYA	-	-	200,000,000.00
CONSTRUCTION OF AREA COURT ANWASE	06100126003000 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10711100 - KWANDE	-	-	500,000,000.00
CONSTRUCTION OF UPPER AREA COURT, ABINSI	06100126003100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	1,000,000,000.00
CONSTRUCTION OF HIGH COURT, OJU	06100126003200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10731600 - OJU	-	-	300,000,000.00
PURCHASE OF 48 NO. SHREDDING MACHINES	11100126002900 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	10,000,000.00

CONSTRUCTION OF 1NO.MULTI-PURPOSE DOOR COURT,AT HIGH COURT HEAD QUARTERS MAKURDI	06100126003300 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	300,000,000.00
CONSTRUCTION OF HIGH COURT APA, APA LGA	06100126003400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10730300 - APA	-	-	300,000,000.00
CONSTRUCTION OF 1NO. ADMIN BLOCK FOR PROJECT UNIT, HIGH COURT MAKURDI	06100126003500 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	200,000,000.00
CONSTRUCTION OF 3NOs JUDGES OFFICIAL RESIDENCE AT EACH OF THE SENATORIAL ZONE IN THE STATE	06100123021200 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	10742400 - STATE WIDE	3,300,000,000.00	125,227,665.00	300,000,000.00
RENOVATION OF 6NOs HIGH COURT OFFICES AT MAKURDI.	06100123021500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	2,401,740,964.88	529,676,603.00	500,000,000.00
RENOVATION OF THE BURNT DOWN HIGH COURT AT SANKERA.	06100126003600 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10712100 - UKUM	-	-	200,000,000.00
RENOVATION OF GRADE 1 AREA COURT OGWULE-	06100126003700 - Housing and Urban	23030121 - REHABILITATION / REPAIRS	70331 - LAW COURTS	10730200 - AGATU	-	-	500,000,000.00

KADUNA, AGATU LGA.	Development - General	OF OFFICE BUILDINGS					
RENOVATION OF GRADE 1 AREA COURT AKPAGHER	06100126003800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10720500 - GBOKO	-	-	500,000,000.00
RENOVATION OF GRADE 1 AREA COURT IKPAYONGO	06100126003900 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10720700 - GWER EAST	-	-	500,000,000.00
RENOVATION OF CHIEF MAGISTRATE COURT OBARIKE-ITO, OBI LGA	06100126004000 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10731400 - OBI	-	-	500,000,000.00
RENOVATION OF UPPER AREA COURT OBARIKE-ITO, OBI LGA	06100126004100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10731400 - OBI	-	-	500,000,000.00
RENOVATION/EXPANSION OF STORE UNIT, HIGH COURT MAKURDI.	06100126004200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	300,000,000.00
PURCHASE/INSTALLATION OF CCTV/SECURITY MACHINERY AT HIGH COURT MAKURDI, GBOKO & OTUKPO	11100126003000 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70331 - LAW COURTS	10721300 - MAKURDI	-	-	80,000,000.00
PURCHASE OF SOLAR PANELS AND INVERTER	14100126004200 - Power - General	23020103 - CONSTRUCTION / PROVISION	70331 - LAW COURTS	10721300 - MAKURDI	-	-	300,000,000.00

FOR HIGH COURT MAKURDI		OF ELECTRICITY					
PURCHASE OF 2N0s HP COLOUR LJ ENT. MFP 5800zf ALL-IN-ONE PRINTER AND 2N0s HP COLOUR LJ PRO CP5225dn PRINTER	11100126003100 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	-	-	15,000,000.00
CONSTRUCTION/P ROVISION OF WATER FACILITIES AT HIGH COURT OTUKPO AND KATSINA-ALA	10100126002000 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTIO N / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	10710900 - KATSINA- ALA	-	-	10,000,000.00

MDA:	031805200100 - Customary Court of Appeal						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,223,074,549.70	203,195,948.00	3,222,735,055.20
PURCHASE OF MOTOR VEHICLES: 4 NO. TOYOTA LAND CRUISER-SUV 2024 MODEL FOR 4 NO. JUDGES @N180,000,000. 4 NO. TOYOTA CAMRY 24 MODEL FOR 4NO DIRECTORS @ N35,000,000 AND TOYOTA HULIX FOR OFFICE USE @ N150,000,000.	13100123021700 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	10721300 - MAKURDI	402,026,374.10	19,000,000.00	1,710,000,000.00
PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER)	13100123021800 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	10721300 - MAKURDI	132,000,000.00	-	162,360,000.00
PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE CABINATE, 3 NO. T.V. SET, 5 NO. A/CS, 1 NO. PROJECTORS & 3 NO. REFRIGERATORS etc. (HIGH QUALITY LEATHER	13100124000300 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	10721300 - MAKURDI	114,360,070.00	19,169,000.00	150,000,000.00

SOFA SET/ SET OF QUALITY UPHOLSTERY)							
PURCHASE OF 8 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) & 2NO. HP LAP TOP FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	13100125003500 - Reform of Government and Governance - General	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	10721300 - MAKURDI	5,456,000.00	-	10,000,000.00
PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE OF SOME JUDGES AND DIRECTORS	11100123022100 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70331 - LAW COURTS	10721300 - MAKURDI	12,716,802.80	-	12,716,802.80
PURCHASE OF 3 NO. PHOTOCOPYING MACHINES (SHARP AR 6020) FOR THE OFFICE OF SOME JUDGES	11100123022200 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	10721300 - MAKURDI	16,815,279.60	1,670,000.00	16,815,279.60
PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF SOME JUDGES	11100123022300 - Information Communication and Technology - General	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	10721300 - MAKURDI	8,560,001.40	-	8,560,001.40
PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-UDE 120) FOR THE OFFICE OF SOME JUDGES	11100123022400 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70331 - LAW COURTS	10721300 - MAKURDI	4,224,001.40	285,000.00	4,224,001.40
PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET-SOUNDPROOF 1106-TAG4 AT THE COURT, JUDGES QUARTERS AND PRESIDENT C.C.A RESIDENCE	14100123022500 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70331 - LAW COURTS	10721300 - MAKURDI	32,000,000.00	-	32,000,000.00

PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	11100123022600 - Information Communication and Technology - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	10721300 - MAKURDI	2,060,008.40	1,298,000.00	3,000,000.00
COMPLETION OF OFFICE DUPLEX	13100123022700 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	300,000,000.00	107,763,510.00	300,000,000.00
CONSTRUCTION ADDITIONAL 1 UNIT DUPLEX AT JUDGES QUARTERS	13100126009600 - Reform of Government and Governance - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70631 - WATER SUPPLY	10721300 - MAKURDI	-	-	470,202,958.00
ADDITIONAL BORE HOLE AT JUDGES QUARTERS	13100123023000 - Reform of Government and Governance - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	10721300 - MAKURDI	8,126,012.00	-	8,126,012.00
RENOVATION OF JUDGES QUARTERS	13100123023100 - Reform of Government and Governance - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70331 - LAW COURTS	10721300 - MAKURDI	86,330,000.00	54,010,438.00	86,330,000.00
CONSTRUCTION COST OF ICT CENTRE @ N300,000,000	11100126003200 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70331 - LAW COURTS	10721300 - MAKURDI	-	-	150,000,000.00
RENOVATION OF OFFICE BUILDINGS AT COURT PREMISES	13100123023200 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	10721300 - MAKURDI	98,400,000.00	-	98,400,000.00

MDA:	032600100100 - Ministry of Justice and Public Order						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,976,577,019.22	-	976,577,019.22
PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 4NO. SHARP PHOTOCOPYING MACHINES FOR THE MINISTRY	02100125001700 - Societal Re-orientation - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	10742400 - STATE WIDE	29,069,086.16	-	29,069,086.16
CONSTRUCTION / PROVISION OF AREA CHAMBER OFFICE BUILDINGS AT OTUKPO	02100125002400 - Societal Re-orientation - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10742400 - STATE WIDE	13,778,746.84	-	13,778,746.84
CONSTRUCTION / PROVISION OF AREA CHAMBER OFFICE BUILDINGS AT K/ALA	02100125002500 - Societal Re-orientation - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10742400 - STATE WIDE	6,782,786.77	-	6,782,786.77
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS COMPLEX AT HQTRS.	02100125002600 - Societal Re-orientation - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	10742400 - STATE WIDE	1,830,049,445.58	-	830,049,445.58
CONSTRUCTION / PROVISION OF FENCING INFRASTRUCTURE AT PERMANENT SITE OF	02100125002700 - Societal Re-orientation - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70331 - LAW COURTS	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87

AREA CHAMBER MAKURDI							

MDA:	051400100100 - Ministry of Women Affairs and Social Welfare						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					907,317,614.44	88,918,000.00	1,135,625,412.01
CONSTRUCTION OF OFFICE BUILDING FOR AFRICAN FIRST LADY'S PEACE MISSION PROJECT	13100123009000 - Reform of Government and Governance - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	4,844,847.69	-	-
CONSTRUCTION/ PROVISION OF HOSPITAL/HEALTH CENTRE: BUILDING OF MINI HEALTH CENTRE FOR TREATMENT OF VICTIMS OF DRUG ABUSE WITH PARTICULAR ATTENTION TO WOMEN AND YOUTHS	04050120000102 - Functional health facilities	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	4,360,362.92	-	-
CONSTRUCTION/PROVISION OF MODERN AGRICULTURAL TECHNOLOGY FACILITIES IN THE 3 SENATORIAL ZONES OF THE STATE	01040122000100 - Modern technology for post-harvest storage and value addition	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	43,603,629.24	-	-
REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING: RENOVATION OF MAIMUNA KOTANGORA HOSTEL	01040122000200 - Modern technology for post-harvest storage and value addition	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	242,242,384.68	-	-

REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 23 DSWO IN BENUE STATE	06100122001100 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	2,906,908.62	-	46,000,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF DAY CARE CENTRE, MAKURDI	06100122001200 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	111,431,496.95	-	-
DATA CAPTURING / STWG COORDINATION PROGRAMME IN BENUE STATE	13100123020300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	2,906,908.62	-	2,906,908.62
IMPLEMENTATION OF GENDER EQUALITY AND WOMEN EMPOWERMENT (GEWE)/ COORDINATION.	13100123020400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	411,689,695.39	88,918,000.00	-
NIGERIA FOR WOMEN INITIATIVE PROJECT (NFWP) COORDINATION AND MONITORING	13100123020500 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	48,448,476.94	-	-
ANNIVERSARIES/CELEBRATIONS: WOMEN PEACE & SECURITY PROGRAMME	13100122002800 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	31,007,025.24	-	31,007,025.24
ANNIVERSARIES/CELEBRATIONS: INTERNATIONAL DAY OF THE GIRL CHILD- ACCESS TO NUTRITION	13100123020600 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	3,875,878.15	-	3,875,878.15
RESEARCH AND DEVELOPMENT	13100125000100 - Reform of Government and	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER	10742400 - STATE WIDE	-	-	4,500,000.00

	Governance - General		GENERAL SERVICES				
MAMA ABAYOL OPHANAGE MAKURDI	13100126010500 - Reform of Government and Governance - General	23050107 - MARGIN FOR INCREASES IN COSTS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	-	-	12,000,000.00
RENOVATION OF JUVINILE REMAND HOME GBOKO	02100125000200 - Societal Re-orientation - General	23050107 - MARGIN FOR INCREASES IN COSTS	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	-	-	300,000,000.00
RENEWED HOPE INITIATIVE PET PROJECT BENUE CHAPTER	13100126010600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	-
NUT.2. MIYCN TRAIN CAREGIVERS IN OPHANAGES IN THE STATE ON ASSESSMENT OF NUTRITIONAL STATUS AND APPROPRIATE INFANT AND YOUNG CHILD FEEDINGPRACTICES	13100126010700 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	10742400 - STATE WIDE	-	-	5,185,600.00
NUT.2.SP SENSITIZATION OF CARE FOR THE ELDERLY TO MEET THEIR NUTRITIONAL NEEDS	13100126010800 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71021 - OLD AGE	10742400 - STATE WIDE	-	-	46,000,000.00
INTERNATIONAL DAY OF THE FAMILY(JULY)	13100126010900 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	7,000,000.00
INTERNATIONAL DAY OF THE ELDERLY (OCT)	13100126011000 - Reform of Government and	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER	10742400 - STATE WIDE	-	-	6,500,000.00

	Governance - General		GENERAL SERVICES				
CHILDRENS PARLIAMENT OPERATIONS	08100126000200 - Youth - General	23050103 - MONITORING AND EVALUATION	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	3,000,000.00
NATIONAL CHILDRENS DAY CELEBRATION ((MAY)	08100125000200 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	29,000,000.00
PRODUCTION AND SHARING OF THE CHILD RIGHTS LAW 2008, LGAs AND INSTITUTIONS	13100126011100 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	5,600,000.00
INTERNATIONAL WOMENS DAY (MARCH)	07100125000300 - Gender - General	23050104 - ANNIVERSARIES/CELEBRATIONS	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	117,200,000.00
16 DAYS OF ACTIVISISM (NOV.-DEC.)	07100126000100 - Gender - General	23050103 - MONITORING AND EVALUATION	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	15,000,000.00
INTERNATIONAL PEACE DAY (24TH SEPT.)	13100126011200 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	27,500,000.00
INTERNATIONAL DAY FOR RURAL WOMEN (12ND OCT)	13100126011300 - Reform of Government and Governance - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	135,000,000.00
COMPREHENSIVE AUTOMATION AND DIGITALIZATION OF MWASW	11100126004100 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	-
FIRST LADIES FOOD BANK INITIATIVE	03100126001200 - Poverty Alleviation - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	15,000,000.00

WORLD AUTISM AWARENESS DAY	13100126011400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71012 - DISABILITY	10742400 - STATE WIDE	-	-	8,350,000.00
23 RECREATIONAL CENTRES FOR CHILDREN AND THE VULNERABLE (COORDINATOR RENEWED HOPE INITIATIVE)	06100125000400 - Housing and Urban Development - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	-
RENOVATION OF PAULINE MAKKA DEVELOPMENT CENTRE	06100125000500 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10721300 - MAKURDI	-	-	200,000,000.00
RENOVATION OF 23 DIVISIONAL OFFICES	06100125000600 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	10721300 - MAKURDI	-	-	46,000,000.00
CONSTRUCTION OF 3 INTEGRATED WIDOWS AND ORPHANS EMPOWERMENT CENTRE	06100126004300 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	10742400 - STATE WIDE	-	-	45,000,000.00
CHILD PROTECTION	13100125001200 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71081 - R & D SOCIAL PROTECTION	10742400 - STATE WIDE	-	-	24,000,000.00

MDA:	051405100100 - Benue State Rehabilitation Board, Apir						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					335,598,190.92	-	391,555,244.54
CONSTRUCTION OF 1 NO. SKILL ACQUISITION CENTRE FOR THE DISABLED AT REHABILITATION CENTRE, APIR (MW&HOU)	03100125000100 - Poverty Alleviation - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	335,598,190.92	-	391,555,244.54

MDA:	051405200100 - Benue State Community and Social Development Agency						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					299,621,555.50	-	37,713,025.00
PURCHASE OF 10 No HP LAPTOP COMPUTERS @N1,490,000.00 EACH	11100126004200 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	-
PURCHASE OF 20 NO HP COMPUTER PRINTER @N337,000.00 EACH	11100126004300 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	-
INSTALLATION OF 10KVA SOLAR ELECTRICITY COMMUNITY AND SOCIAL DEVELOPMENT AGENCY HEADQUARTERS OFFICE COMPLEX	14100126004400 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	10,000,000.00
DRILLING OF 1NO MOTORIZED BOREHOLE FOR OFFICE PREMISES COMMUNITY AND SOCIAL DEVELOPMENT AGENCY HEADQUARTERS OFFICE COMPLEX	10100126002100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	11,000,000.00

REINFORCEMENT AND SECURITY FITTINGS ON CSDA FENCE AND GATE	06100126004400 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	9,500,000.00
PROCUREMENT AND DEPLOYMENT OF INTERNET BROADBAND	11100126004400 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	-	-	7,213,025.00
PURCHASE OF TOOLS AND PPE: WHEEL BARROW, MOWER, SHOVEL, POWER SAW, DIGGERS ECT	13100125003400 - Reform of Government and Governance - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	50,870,900.78	-	-
REHABILITATION / REPAIRS OF OFFICE BUILDINGS OF BENUE STATE COMMUNITY AND SOCIAL DEVELOPMENT AGENCY	06100125002800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10721300 - MAKURDI	248,750,654.72	-	-

MDA:	051700100100 - Ministry of Education and Knowledge Management						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					9,040,411,970.50	2,327,806,436.00	1,924,173,687.38
REHABILITATION OF SCHOOLS IN ICHWA, MAKURDI LGA, BENUE STATE - MINISTRY OF EDUCATION, SUBEB, SEMA, BEPC & PIU	13100126001900 - Reform of Government and Governance - General	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
RENOVATION PROJECT AT USHA LGEA COMMUNITY SCHOOL, OBAGAJI, AGATU LGA - MINISTRY OF EDUCATION, SUBEB, SEMA, BEPC & PIU	13100126002000 - Reform of Government and Governance - General	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
PROCUREMENT OF 50 NOS. CHAIRS (SAFE SCHOOL PROJECT)	05050225002900 - Furnishing	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	241.88	-	-
PROCUREMENT OF 50 NOS. TABLES (SAFE SCHOOL PROJECT)	05050225003000 - Furnishing	23020101 - CONSTRUCTION / PROVISION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	68,969.31	-	-

		OF OFFICE BUILDINGS					
PROCUREMENT OF 50 NOS. WINDOW BLINDS (SAFE SCHOOL PROJECT)	05050225003100 - Furnishing	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	22,423.85	-	-
PROCUREMENT OF 50 NOS. AIR CONDITIONERS (SAFE SCHOOL PROJECT)	05050225003200 - Furnishing	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	124,238.47	-	-
PROCUREMENT OF 4NOS. SETS OF EXECUTIVE CHAIRS AT NSCDC HQTRS (SAFE SCHOOL PROJECT)	05050225003300 - Furnishing	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	50,351.26	-	-
PROCUREMENT OF 20NOS. CCTV CAMERAS, NSCDC (SAFE SCHOOL PROJECT)	05050525003400 - School safety	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	72,072.58	-	-
PROCUREMENT OF 20NOS. MONITORING SCREENS, NSCDC (SAFE SCHOOL PROJECT)	05050525003500 - School safety	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	4,844,847.69	-	-
CONSTRUCTION/FURNISHING OF EDUCATION RESOURCE CENTRE (ERC) AT THE STATE SECRETARIAT COMPLEX (8 ROOMS)	05050125002400 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	24,224,238.47	8,400,000.00	-

CONDUCT FAMILY LIFE HEALTH EDUCATION (FLHE) AND MONITORING & EVALUATION OF FAMILY LIFE PROGRAMMES IN THE STATE	05020425000100 - School-based health	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	4,844,847.69	-	1,745,432.66
ADOLESCENT GIRL CHILD EDUCATION AND MENSTRUAL HEALTH	05020425000200 - School-based health	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	2,000,000.00
MONITORING AND WHOLE SCHOOL EVALUATION ACROSS THE STATE	05010325003600 - Education sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	15,200,000.00	6,600,000.00	3,000,000.00
NUT.4.HRN THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL & HEALTH NUTRITION TEACHERS IN 3 SENATORIAL ZONES OF THE STATE	05020325000100 - School feeding	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	101,176.49	-	500,000.00
CONVERSION/REHABILITATION OF 13 NOS. PUBLIC SECONDARY SCHOOLS TO TECHNICAL COLLEGES IN 3 SENATORIAL ZONES OF THE STATE (TVET)	05050125002500 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	100,769.36	-	-
CONSTRUCTION OF 36 NOS. CLASSROOMS, 11NOS. WORKSHOPS, 4 NOS. LABORATORIES, 1 NO MULTIPURPOSE HALL AND 1 NO. LIBRARY, 8 NOS. STUDENTS HOSTELS AND 1 NO.	05050125002600 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	1,077,564,406.65	-	-

ADMIN BLOCKS AT GOVERNMENT TECHNICAL COLLEGE MAKURDI							
CONSTRUCTION/PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF FACULTY OF ENGINEERING COMPLEX AT FATHER ADASU UNIVERSITY (FAU) CAMPUS ADIKPO	05050125002700 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10711100 - KWANDE	4,032,642,680.96	2,301,206,436.00	-
PURCHASE OF TEACHING/LEARNING AID EQUIPMENT: PURCHASE OF WHITE SYNTHETIC MARKER AND PENS TO PUBLIC SECONDARY SCHOOLS IN BENUE STATE	05040225003700 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	387,587,815.49	-	-
PURCHASE OF CUSTOMIZED MATHEMATICS AND ENGLISH LANGUAGE TEXTBOOKS TO PUBLIC PRIMARY, JUNIOR AND SENIOR SECONDARY SCHOOLS IN BENUE STATE	05040225003800 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	781,231,690.59	-	-
PROCUREMENT OF SCIENCE EQUIPMENT FOR SCHOOLS IN BENUE STATE	05040225003900 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	148,476.94	-	-

MONITORING OF SCIENCE EXAMINATION ACROSS THE STATE	05040625004000 - School examination and MLA	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	100,000,000.00	2,000,000.00	-
REHABILITATION/REPAIRS OF OFFICE BUILDINGS:RENOVATION OF 16 NOS. GOVERNMENT SCHOOLS AND COLLEGES IN BENUE STATE	05050125002800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	2,094,881,003.17	-	500,062,006.34
RESEARCH AND DEVELOPMENT: SAFE SCHOOLS INITIATIVES	05050525004100 - School safety	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	139,531,613.58	-	54,675,864.90
CONSTRUCTION OF 73 NOS. COUNSELLING UNITS IN 73 SECONDARY SCHOOLS OVERNMENT SCHOOLS ACROSS THE STATE	05050125002900 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	170,718.88	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF 73 NOS. COUNSELLING UNITS IN THE 73 NOS. COUNSELLING UNITS ACROSS THE STATE	05050225004200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	139,105.31	-	278,210.62
PROCUREMENT OF 20 NOS. BRAILLE MACHINES FOR SPECIAL NEEDS STUDENTS IN BASIC AND SECONDARY SCHOOLS ACROSS THE STATE	05040225000600 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	65,573.54	-	250,000.00
REHABILITATION OF GOVERNMENT	05050125003000 - Schools'	23030106 - REHABILITATION	70961 - SUBSIDIARY	10721300 - MAKURDI	376,794,708.34	-	50,000,000.00

SECONDARY SCHOOL, 401 SPECIAL FORCES, NORTH BANK, MAKURDI	infrastructure construction and rehabilitation	ION / REPAIRS - PUBLIC SCHOOLS	SERVICES TO EDUCATION				
RESEARCH AND DEVELOPMENT: SURVEY OF THE STATUS AND INFRASTRUCTURAL DEVELOPMENT OF PUBLIC AND PRIVATE INSTITUTIONS IN THE STATE	05100125004300 - Education Not Elsewhere Classified	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	2,000,000.00	3,946,024.18
RESEARCH AND DEVELOPMENT: STEP- DOWN TRAINING ON ACCELERATED BASIC EDUCATION PROGRAM IN IDPs AND REFUGEE CAMPS ACROSS THE STATE	05100126000100 - Education Not Elsewhere Classified	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	3,000,000.00
MONITORING AND EVALUATION	05040625004400 - School examination and MLA	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	7,600,000.00	1,000,000.00
CONSTRUCTION OF MODEL SECONDARY SCHOOLS THROUGH GOV. ALIA'S SPECIAL INTERVENTION PROJECT 2024 FOR 11 FEDERAL CONSTITUENCIES IN BENUE STATE	05050126000200 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTI ON / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	-
MONITORING AND EVALUATION OF TERTIARY INSTITUTIONS IN THE STATE	05040626000200 - School examination and MLA	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	1,000,000.00
CONSTRUCTION OF 2 NOS BLOCKS OF	05050126000300 - Schools'	23020101 - CONSTRUCTI	70961 - SUBSIDIARY	10720700 - GWER EAST	-	-	-

CLASSROOMS AND RENOVATION OF EXISTING STRUCTURES AT GOVERNMENT DAY SECONDARY SCHOOL ALIADE	infrastructure construction and rehabilitation	ON / PROVISION OF OFFICE BUILDINGS	SERVICES TO EDUCATION				
PURCHASE OF A SET OF COMPUTERS: 3NOS HP LAPTOPS	05050126000400 - Schools' infrastructure construction and rehabilitation	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	-
PURCHASE OF A SET OF COMPUTERS:1NO DESKTOP COMPUTER	05050126000500 - Schools' infrastructure construction and rehabilitation	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	-
NATIONAL OLYMPIAD COMPETITION:A THREE STAGE COMPETITON	05100126000200 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00
COWBELL, INTERSWITCH SPAK 5.0 NATIONAL SCIENCE COMPETITON: A THREE STAGE COMPETITION	05100126000300 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00
NNPC NATIONAL SCIENCE QUIZ COMPETITION:A FOUR STAGE COMPETITION FROM GRASSROOTS TO GRAND FINALE	05100126000400 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00
MATHEMATICS CONTEST NIGERIA:A THREE STAGE COMPETITION	05100126000500 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00

JET'S NATIONAL COMPETITION POPULARIZING SCIENCE AMONG STUDENTS A THREE STAGE COMPETITION	05100126000600 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00
STAN ANNUAL NATIONAL CONFERENCE: SPONSORSHIP OF ELEVEN (11) MINISTRY OFFICERS (DSTE)	05100126000700 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	500,000.00
BENUE SCIENCE TALENT HUNT:TO HUNT FOR BEST BRAINS FROM 3 SENATORIAL ZONES OF THE STATE FOR NATIONAL AND INTERNATIONAL COMPETITIONS	05100126000800 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	300,000.00
STAN SUBJECT PANEL WORKSHOP: SPONSORSHIP OF NINE (9) MINISTRY OFFICERS TO ANNUAL SUBJECT PANEL WORKSHOP ACROSS NIGERIA	05100126000900 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00
MAN NATIONAL WORKSHOP: SPONSORSHIP OF MAN OFFICIALS & MINISTRY OFFICIALS TO WORKSHOP	05100126001000 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00
TEACHER VOCATIONAL COURSE:TRAIN THE TRAINERS,STM & ENGLISH LANGUAGE AT 3 SENATORIAL HEAD QUARTERS 5 DAYS EACH	05100126001100 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00

SSCE MONITORING ACROSS THE 23 LGA OF THE STATE: OTHER MONITORING ACTIVITIES	05040626000300 - School examination and MLA	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	1,000,000.00
SPORTING ACTIVITIES: NATIONAL SCHOOL FOOTBALL CHAMPIONSHIP SCHOOL CUP U-15	05100126001200 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	100,000.00
SPORTING ACTIVITIES: ADMINISTRATIVE SEMINAR/STAKEHOLDER S FORUM, LAGOS	05100126001300 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00
SPORTING ACTIVITIES: MILO SCHOOL BASKETBALL CHAMPIONSHIP 2026 EDITION	05100126001400 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	100,000.00
SPORTING ACTIVITIES: SCHOOL ATHLETIC CELEBRATION 2026	05100126001500 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	100,000.00
SPORTING ACTIVITIES: NATIONAL SCHOOL CROSS COUNTRY	05100126001600 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	100,000.00
SPORTING ACTIVITIES: SPORT ADVOCACY CAMPAIGN	05100126001700 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMEN T	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	500,000.00
SPORTING ACTIVITIES: MTN CHAMP ABUJA 2026	05100126001800 - Education Not	23050101 - RESEARCH AND	70961 - SUBSIDIARY	10742500 - OUTSIDE STATE	-	-	200,000.00

	Elsewhere Classified	DEVELOPMENT	SERVICES TO EDUCATION				
SPORTING ACTIVITIES: TEACHERS CAPACITY BUILDING TRAINING	05100126001900 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	500,000.00
SPORTING ACTIVITIES: NATIONAL SCHOOL SWIMMING CUP F.I.S.H	05100126002000 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00
SPORTING ACTIVITIES: SPORT QUIZ LAGOS	05100126002100 - Education Not Elsewhere Classified	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742500 - OUTSIDE STATE	-	-	200,000.00
PURCHASE OF PRINTER: 1NO MS280N PRINTER	05100126002200 - Education Not Elsewhere Classified	23010114 - PURCHASE OF COMPUTER PRINTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	-
PURCHASE OF 1NO PHOTOCOPYING MACHINE	05100126002300 - Education Not Elsewhere Classified	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	-
PURCHASE OF 1 NO. HP DESKTOP COMPUTER	05100126002400 - Education Not Elsewhere Classified	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	-
PURCHASE OF 2 NO UPS POWER BANK	05100126002500 - Education Not Elsewhere Classified	23010119 - PURCHASE OF POWER GENERATING SET	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	80,000.00
PURCHASE OF 5 NO STANDING FANS	05100126002600 - Education Not	23010112 - PURCHASE OF OFFICE	70961 - SUBSIDIARY	10721300 - MAKURDI	-	-	100,000.00

	Elsewhere Classified	FURNITURE AND FITTINGS	SERVICES TO EDUCATION				
IN-SCHOOL AGRICULTURE: MONITOR ESTABLISHMENT OF SCHOOL FARMS/PLANTING OF PALM TREES	05100126002700 - Education Not Elsewhere Classified	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	200,000.00
PURCHASE OF 11,137 COPIES OF TEACHING CURRICULUM IN 37 SUBJECTS	05060226000200 - Research and development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	26,000,000.00
DEVELOPMENT OF CURRICULUM IN INDIGENOUS LANGUAGES	05060226000300 - Research and development	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	500,000.00
COORDINATION & MONITORING OF DEBATE, QUIZ, DRAMA & SPELLING BEE COMPETITIONS IN SCHOOLS ACROSS THE STATE	05060226000400 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	1,000,000.00
CONDUCT OF BOOK REVIEW EXERCISE TO PRODUCE LIST OF APPROVED TEXTBOOKS FOR USE IN SCHOOLS ACROSS BENUE STATE	05060226000500 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	1,000,000.00
DEVELOPMENT OF A 1 MW SOLAR MINI-GRID FOR FATHER ADASU	05060226000600 - Research and development	23050101 - RESEARCH AND	70961 - SUBSIDIARY	10711100 - KWANDE	-	-	117,000,000.00

UNIVERSITY, FACULTY OF ENGINEERING, ADIKPO		DEVELOPMENT	SERVICES TO EDUCATION				
DEVELOPMENT OF A 13 MW SOLAR MINI-GRID FOR 13 GOVERNMENT TECHNICAL COLLEGES IN THE STATE	05060226000700 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	118,236,148.68
CONDUCT OF ANNUAL INSPECTIONS OF APPROVED SCHOOLS ACROSS THE STATE	05060226000800 - Research and development	23050103 - MONITORING AND EVALUATION	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	15,000,000.00
DEVELOPMENT OF GUIDELINE MANUALS FOR SCHOOL ESTABLISHMENT (BASIC & SECONDARY)	05060226000900 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	3,000,000.00
EDUCATION STAKEHOLDERS MONTHLY COORDINATION MEETINGS	05060226001000 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10721300 - MAKURDI	-	-	15,000,000.00

MDA:	051700300100 - Benue State Universal Basic Education Board (SUBEB)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					13,813,625,555.26	4,050,547,544.87	20,372,903,671.18
PURCHASE OF 3NO. MOTOR VEHICLE - TOYOTA HILUX VAN (2016 MODEL/2024 MODEL - ADVENTURE/2024 MODEL - 360 CAMERA)	05010326000600 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	91,070,000.21	240,550,000.70
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 200 - SUBEB H/QTRS, MKD.	05050224002500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	3,500,000.00	5,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - GBOKO ZONAL OFFICE	05050224002600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - K/ALA ZONAL OFFICE	05050224002700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	16,319,269.18	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - MAKURDI ZONAL OFFICE	05050224002800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OKPOKWU ZONAL OFFICE	05050224002900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - OTUKPO ZONAL OFFICE	05050224003000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 20 - VANDEIKYA ZONAL OFFICE	05050224003100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - ADO LGEA	05050224003200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730100 - ADO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - AGATU LGEA	05050224003300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730200 - AGATU	16,319,269.18	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - APA LGEA	05050224003400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730300 - APA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - BURUKU LGEA	05050224003500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - GBOKO LGEA	05050224003600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - GUMA LGEA	05050224003700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720600 - GUMA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - GWER/EAST LGEA	05050224003800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720700 - GWER EAST	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - GWER/WEST LGEA	05050224003900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	16,319,269.18	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - K/ALA LGEA	05050224004000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - KONSHISHA LGEA	05050224004100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - KWANDE LGEA	05050224004200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - LOGO LGEA	05050224004300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711200 - LOGO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - MAKURDI LGEA	05050224004400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OBI LGEA	05050224004500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731400 - OBI	16,319,269.18	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OGBADIBO LGEA	05050224004600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OHIMINI LGEA	05050224004700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731700 - OHIMINI	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OJU LGEA	05050224004800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731600 - OJU	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OKPOKWU LGEA	05050224004900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - OTUKPO LGEA	05050224005000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - TARKA LGEA	05050224005100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10722000 - TARKA	16,319,269.18	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - UKUM LGEA	05050224005200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712100 - UKUM	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - USHONGO LGEA	05050224005300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712200 - USHONGO	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 50 - VANDEIKYA LGEA	05050224005400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA ZONAL OFFICE	05050224005500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	16,319,269.18	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - ADO LGEA	05050224005600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730100 - ADO	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - AGATU LGEA	05050224005700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730200 - AGATU	20,660,252.71	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - APA LGEA	05050224005800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10730300 - APA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - BURUKU LGEA	05050224005900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - GBOKO LGEA	05050224006000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - GUMA LGEA	05050224006100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720600 - GUMA	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - GWER-EAST LGEA	05050224006200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720700 - GWER EAST	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - GWER-WEST LGEA	05050224006300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	20,660,252.71	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - K/ALA LGEA	05050224006400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - KONSHISHA LGEA	05050224006500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - KWANDE LGEA	05050224006600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	23,264,842.83	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - LOGO LGEA	05050224006700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10711200 - LOGO	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - MAKURDI LGEA	05050224006800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OBI LGEA	05050224006900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731400 - OBI	20,660,252.71	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OGBADIBO LGEA	05050224007000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OHIMINI LGEA	05050224007100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731700 - OHIMINI	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OJU LGEA	05050224007200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731600 - OJU	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OKPOKWU LGEA	05050224007300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - OTUKPO LGEA	05050224007400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - TARKA LGEA	05050224007500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10722000 - TARKA	20,660,252.71	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - UKUM LGEA	05050224007600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712100 - UKUM	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - USHONGO LGEA	05050224007700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712200 - USHONGO	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 100 - VANDEIKYA LGEA	05050224007800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 50 - SUBEB H/QTRS, MKD.	05050224007900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	490,000.00	1,750,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: SUBEB H/QTRS, MKD.	05050224007600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	18,218,449.47	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 -	05050224007700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	21,962,547.77	-	-

GBOKO ZONAL OFFICE							
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - KATSINA-ALA ZONAL OFFICE	05050224007800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - MAKURDI ZONAL OFFICE	05050224007900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OKPOKWU ZONAL OFFICE	05050224008000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE CABINETS/ CUPBOARDS: 3 - OTUKPO ZONAL OFFICE	05050224008100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SAFES/ FILE	05050224008200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	21,962,547.77	-	-

CABINETS/ CUPBOARDS: 3 - VANDEIKYA ZONAL OFFICE		AND FITTINGS					
PURCHASE OF OFFICE FURNITURE AND FITTINGS: TELEVISION SETS - 3 - SUBEB H/QTRS.	05050224008300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: AIR CONDITIONER - 15 units - SUBEB H/QTRS, MKD.	05050224008400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	23,264,842.83	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: SHELVES: 5 - SUBEB H/QTRS.	05050224008500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - GBOKO ZONAL OFFICE	05050224008600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - K/ALA ZONAL OFFICE	05050224008700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 -	05050224008800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	20,660,252.71	-	-

MAKURDI ZONAL OFFICE		AND FITTINGS					
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OKPOKWU ZONAL OFFICE	05050224008900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - OTUKPO ZONAL OFFICE	05050224009000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: SHELVES: 1 - VANDEIKYA ZONAL OFFICE	05050224009100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - GBOKO LGEA OFFICE	05050224009200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OJU LGEA OFFICE	05050224009300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731600 - OJU	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 6 - OTUKPO LGEA OFFICE	05050224009400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	20,660,252.71	-	-

PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - BURUKU LGEA OFFICE	05050224009500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	21,962,547.77	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 5 - TARKAA LGEA OFFICE	05050224009600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10722000 - TARKA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - K/ALA LGEA OFFICE	05050224009700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CEILING FANS: 3 - VANDEIKYA LGEA OFFICE	05050224009800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: REFRIDGERATORS: 4 - SUBEB H/QTRS.	05050224009900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	20,660,252.71	-	-
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: PURCHASE OF PLASTIC CHAIRS FOR PRIMARY & SECONDARY	05050224010000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	374,368,308.25	-	-

SCHOOLS IN BENUE STATE							
PURCHASE AND SUPPLY OF SET OF ECCDE PLASTIC TABLE AND 4-CHAIRS FOR SELECTED SCHOOLS	05050224010100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	4,045,080,794.25	20,232,736.20	4,045,080,794.25
PURCHASE AND SUPPLY OF STEEL LIBRARY 2-COLUMN BOOKSHELF FOR SELECTED SCHOOLS	05050224010200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	7,210,000.00	-
PURCHASE OF COMPUTERS: 84 NO.COMPUTERS FOR SUBEB HQTRS	05060124002800 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	3,937,443,367.25	69,310,000.00	3,937,443,367.25
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR GBOKO ZONAL OFFICE.	05060124002900 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR KATSINA-ALA ZONAL OFFICE	05060124003000 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR MAKURDI ZONAL OFFICE.	05060124003100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR OKPOKWU ZONAL OFFICE	05060124003200 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	20,660,252.71	-	20,660,252.71

PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO ZONAL OFFICE	05060124003300 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR VANDEIKYA ZONAL OFFICE.	05060124003400 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR ADO LGEA	05060124003500 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10730100 - ADO	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR AGATU LGEA.	05060124003600 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10730200 - AGATU	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR APA LGEA	05060124003700 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10730300 - APA	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR BURUKU LGEA	05060124003800 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GBOKO LGEA	05060124003900 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	23,264,843.80	-	23,264,842.83
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GUMA LGEA.	05060124004000 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720600 - GUMA	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-EAST LGEA	05060124004100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720700 - GWER EAST	21,962,547.77	-	21,962,547.77

PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR GWER-WEST LGEA.	05060124004200 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO.COMPUTERS FOR KATSINA-ALA LGEA	05060124004300 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KONSHISHA LGEA	05060124004400 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR KWANDE LGEA.	05060124004500 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR LOGO LGEA	05060124004600 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10711200 - LOGO	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR MAKURDI LGEA	05060124004700 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	21,962,547.77	-	21,962,547.77
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OBI LGEA	05060124004800 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731400 - OBI	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OGBADIBO LGEA.	05060124004900 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OHIMINI LGEA	05060124005000 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731700 - OHIMINI	20,660,252.71	-	20,660,252.71

PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OJU LGEA	05060124005100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731600 - OJU	20,660,252.71	-	20,660,252.71
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OKPOKWU LGEA	05060124005200 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	18,218,449.47	-	18,218,449.47
PURCHASE OF COMPUTERS: 4 NO. COMPUTERS FOR OTUKPO LGEA	05060124005300 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	17,443,273.84	-	17,443,273.84
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR ADO LGEA	05050424000100 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10730100 - ADO	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR AGATU LGEA	05050424000200 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10730200 - AGATU	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR APA LGEA	05050424000300 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10730300 - APA	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR BURUKU LGEA	05050424000400 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720400 - BURUKU	20,660,252.71	-	-

CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GBOKO LGEA	05050424000500 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720500 - GBOKO	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GUMA LGEA	05050424000600 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720600 - GUMA	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER-EAST LGEA	05050424000700 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720700 - GWER EAST	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR GWER-WEST LGEA	05050424000800 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KATSINA-ALA LGEA	05050424000900 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KONSHISHA LGEA	05050424001000 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	20,660,252.71	-	-

CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR KWANDE LGEA	05050424001100 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10711100 - KWANDE	23,264,842.83	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR LOGO LGEA	05050424001200 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10711200 - LOGO	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR MAKURDI LGEA	05050424001300 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OBI LGEA	05050424001400 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731400 - OBI	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OGBADIBO LGEA	05050424001500 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OHIMINI LGEA	05050424001600 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731700 - OHIMINI	20,660,252.71	-	-

CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OJU LGEA	05050424001700 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731600 - OJU	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO.BOREHOLES FOR OKPOKWU LGEA	05050424001800 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR OTUKPO LGEA	05050424001900 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	21,962,547.77	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR TARKA LGEA	05050424002000 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10722000 - TARKA	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR UKUM LGEA	05050424002100 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712100 - UKUM	20,660,252.71	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR USHONGO LGEA	05050424002200 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712200 - USHONGO	20,660,252.71	-	-

CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES FOR VANDEIKYA LGEA	05050424002300 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	20,660,252.71	-	-
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - ST. JAMES' P/S MBADEDA-YANDEV	05050426000200 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	3,613,357.06	12,044,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - ST. FRANCIS' P/S AGIDI-MBATIAV	05050426000300 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	3,613,357.06	12,044,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - NKST P/S NAKA	05050426000400 - Water, sanitation and hygiene	23020105 - CONSTRUCT ION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	-	3,763,357.06	12,544,523.54

SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - ST. FRANCIS P/S OTUKPO	05050426000500 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	-	12,544,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - LGEA P/S ABAKI-MBADEDE	05050426000600 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	3,463,357.06	11,111,100.00
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - RCM P/S IHUGH	05050426000700 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	11,082,742.60	11,111,100.00
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK ,	05050426000800 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	12,042,742.60	12,544,523.54

INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT LGEA P/S TAKULUKU							
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT LGEA P/S IWAMBE AKPUUNA 1	05050426000900 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712100 - UKUM	-	12,042,742.60	12,544,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT HOLY FAMILY P/S, KANSHIO	05050426001000 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	11,562,742.60	12,044,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT LGEA P/S ATEKU	05050426001100 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	11,562,742.60	12,044,523.54

SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE - LGEA P/S ABAKI-MBAKUNDE	05050426001200 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	11,082,742.60	11,544,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT LGEA P/S ADEIYONGO	05050426001300 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	11,082,742.60	11,544,523.54
SINKING OF BOREHOLES, CONSTRUCTION OF STEEL OVERHEAD STAND, 2000L PVC TANK , INSTALLATION OF SOLAR RACK/PUMPS AND WIRE FENCE AT LGEA P/S AGEMA	05050426001400 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	11,082,743.00	11,544,523.54
CONSTRUCTION AND DISTRIBUTION OF 89 SETS OF TEACHERS TABLE AND CHAIR OF STEEL/WOOD	05050226000500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	13,512,425.00

FOR SELECTED SCHOOLS							
CONSTRUCTION AND DISTRIBUTION OF 70 SETS OF TEACHERS TABLE AND CHAIR OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226000600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	7,439,425.00	10,627,750.00
CONSTRUCTION AND DISTRIBUTION OF 72 SETS OF TEACHERS TABLE AND CHAIR OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226000700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	26,758,620.00	32,794,200.00
CONSTRUCTION AND DISTRIBUTION OF 78 SETS OF TEACHERS TABLE AND CHAIR OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226000800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	11,842,350.00
CONSTRUCTION AND DISTRIBUTION OF 64 SETS OF NON.DIGITAL LIBRARY TABLE AND 4-CHAIRS OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226000900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	10,313,679.20	24,262,400.00
CONSTRUCTION AND DISTRIBUTION OF 144NO. 2-SEATER DUAL DESK OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	10,619,280.00	30,340,800.00

CONSTRUCTION AND DISTRIBUTION OF 160NO. 2-SEATER DUAL DESK OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	11,799,200.00	16,856,000.00
CONSTRUCTION AND DISTRIBUTION OF 2-SEATER DUAL DESK OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	651,730,455.14	442,081,071.06
CONSTRUCTION AND DISTRIBUTION OF 198NO. 2-SEATER DUAL DESK OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001300 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	252,819,724.51	630,871,155.14
CONSTRUCTION AND DISTRIBUTION OF 126 SETS OF DIGITAL-LIBRARY DUAL TABLE AND 2-CHAIRS OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	23,333,310.00	199,999,800.00
CONSTRUCTION AND DISTRIBUTION OF 84 SETS OF DIGITAL-LIBRARY DUAL TABLE AND 2-CHAIRS OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	22,222,200.00
CONSTRUCTION AND DISTRIBUTION OF 72 SETS OF NON.DIGITAL	05050226001600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	27,295,200.00

LIBRARY TABLE AND 4-CHAIRS OF STEEL/WOOD FOR SELECTED SCHOOLS		AND FITTINGS					
CONSTRUCTION AND DISTRIBUTION OF SETS OF NON.DIGITAL LIBRARY TABLE AND CHAIRS FOR FOUR SCHOOLS	05050226001700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	33,838,506.24
CONSTRUCTION AND DISTRIBUTION OF 168 SETS OF DIGITAL-LIBRARY DUAL TABLE AND 2-CHAIRS OF STEEL/WOOD FOR SELECTED SCHOOLS	05050226001800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	44,444,400.00
CONSTRUCTION OF NEW OFFICE BLOCK SUBEB H/QTRS.	05050125003300 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	1,074,808,092.68	-	-
CONSTRUCTION OF A BLOCK OF DIGITAL AND NON-DIGITAL LIBRARIES AT LGEA P/S WURUKUM	05050126004000 - Schools' infrastructure construction and rehabilitation	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	72,747,161.68	110,219,942.96
CONSTRUCTION OF BLOCK OF MALE HOSTEL AT SMART SCHOOL, ADAKA	05050126004100 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	-	45,659,910.77	141,843,110.90

CONSTRUCTION OF BLOCK FEMALE OF HOSTEL AT SMART SCHOOL, ADAKA	05050126004200 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	-	96,453,315.42	141,843,110.90
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3-CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT RCM P/S IHUGH	05050126004300 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	-	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3-CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT ST. JAMES P/S MBADEDA YANDEV	05050126004400 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	34,161,176.49	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3-CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT	05050126004500 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	109,780,666.98	166,334,343.92

LGEA P/S KM2 GBOKO ROAD							
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE,PLAYROOM, DIGITAL AND NON- DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT ST. FRANCIS P/S OTUKPO	05050126004600 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	66,170,896.17	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE,PLAYROOM, DIGITAL AND NON- DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT LGEA P/S MBAKUNDE	05050126004700 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	109,780,666.98	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON- DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT LGEA P/S NEGE ATEKU-MBATIAV	05050126004800 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	109,780,667.03	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS,	05050126004900 - Schools' infrastructure	23020107 - CONSTRUCT ION / PROVISION	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	-	166,334,343.92

ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT ST. FRANCIS P/S AGIDI-MBATIAV	construction and rehabilitation	OF PUBLIC SCHOOLS					
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT LGEA P/S TAKOR IKYURAV-TIEV	05050126005000 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	-	-	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT ST. FRANCIS P/S SELAGI	05050126005100 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	38,332,478.36	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON-DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT	05050126005200 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	109,780,666.98	166,334,343.92

HOLY FAMILY P/S, KANSHIO							
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON- DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT LGEA P/S ADI- AKAKWASE MBAKAANGE	05050126005300 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	62,387,107.45	166,334,343.92
CONSTRUCTION OF STOREY BUILDING BLOCK OF 3- CLASSROOMS, ECCDE, PLAYROOM, DIGITAL AND NON- DIGITAL LIBRARIES, 3- OFFICES, STORE AND 10-WCS AT LGEA P/S ABAKI MBADEDE	05050126005400 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	37,448,774.68	166,334,343.92
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT NKST P/S ANKPINE, NKST P/S BUM AND NKST P/S DABUR	05050426001500 - Water, sanitation and hygiene	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	1,274,823.50	-
CONSTRUCTION OF UBE STANDARD BLOCK OF 3	05050426001600 - Water,	23020107 - CONSTRUCT ION /	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	26,718,001.57	89,170,094.28

CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S BEGHA	sanitation and hygiene	PROVISION OF PUBLIC SCHOOLS					
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT NKST P/S ORPHANAGE, MKAR	05050426001700 - Water, sanitation and hygiene	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	26,732,670.00	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT NKST P/S KANDEOR	05050426001800 - Water, sanitation and hygiene	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720700 - GWER EAST	-	26,057,951.63	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S TIONSHA	05050426001900 - Water, sanitation and hygiene	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	26,644,899.13	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT NKST P/S IGYOROKO	05050426002000 - Water, sanitation and hygiene	23020107 - CONSTRUCT ION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	-	25,671,177.38	89,170,094.28

CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TWIN TOILETS AT LGEA P/S IKYASU	05050426002100 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711200 - LOGO	-	26,681,492.48	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TWIN TOILETS AT LGEA P/S IPOLO-OKO	05050426002200 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	-	24,609,475.13	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S EZZA ANWU	05050426002300 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731600 - OJU	-	25,694,752.13	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S ADIKPO	05050426002400 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	-	25,865,749.50	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP	05050426002500 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10730100 - ADO	-	26,131,691.25	89,170,094.28

TOILET AT LGEA P/S ADOCHI, UTONKON							
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S ANINGEE, MBADWEM	05050426002600 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720600 - GUMA	-	26,586,577.50	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S OLENGBECHO	05050426002700 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	-	26,144,591.25	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S LAGH, NINGEV	05050426002800 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	26,320,531.13	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S ORBIAM	05050426002900 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	-	26,707,515.00	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS,	05050426003000 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	26,390,110.50	89,170,094.28

OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S GBIHI		OF PUBLIC SCHOOLS					
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT RCM P/S MBAGBEGBA	05050426003100 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	-	26,732,360.40	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S OHUMA-ORIHI	05050426003200 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731400 - OBI	-	25,161,659.63	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TOILET AT LGEA P/S MBAIKYO	05050426003300 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	24,654,205.88	89,170,094.28
CONSTRUCTION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, OFFICE, STORE AND 3NO. BLOCK OF VIP TWIN TOILET AT LGEA P/S BAKO	05050426003400 - Water, sanitation and hygiene	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,103,696.05	89,170,094.28

CONSTRUCTION OF 2 CLASSROOMS AT RCM P/S EKERE, OWUKPA - OGBADIBO	05050126005500 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	-	11,691,192.10	-
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILET AT ST. JAMES P/S MBADEDA	05050126005600 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,132,031.65	20,514,117.50
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILET AT NKST P/S GENYI	05050126005700 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	6,130,759.67	20,514,117.50
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILETS AT LGEA P/S ADI-AKAKWASE	05050126005800 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,106,728.28	20,514,117.50
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILETS AT LGEA P/S MBAKUNDE	05050126005900 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,135,090.00	20,514,117.50
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILETS AT RCM P/S IHUGH	05050126006000 - Schools' infrastructure	23020118 - CONSTRUCTION / PROVISION	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,135,181.50	20,514,117.50

	construction and rehabilitation	OF INFRASTRUC TURE					
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILETS AT ST. FRANCIS P/S OTUKPO	05050126006100 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUC TURE	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	6,128,584.42	20,514,117.50
CONSTRUCTION OF 3 BLOCKS OF VIP TWIN TOILETS AT LGEA P/S ABAKI	05050126006200 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUC TURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	6,123,069.67	20,514,117.50
CONSTRUCTION OF 402M PERIMETER FENCE AND GATE HOUSE AT UBE JSS GAADI	05050126006300 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUC TURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	37,184,390.55	56,339,985.68
CONSTRUCTION OF 586M PERIMETER FENCE AND GATE HOUSE AT LGEA P/S KATSINA-ALA	05050126006400 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUC TURE	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	-	12,726,649.08	40,271,034.18
CONSTRUCTION OF 615M PERIMETER FENCE AND GATE HOUSE AT HOLY FAMILY P/S, KANSHIO	05050126006500 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUC TURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	10,724,457.55	41,041,913.83

CONSTRUCTION OF 1813M PERIMETER FENCE AND GATE HOUSE AT LGEA P/S MBAKUNDE	05050126006600 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	42,611,638.62	84,624,648.76
CONSTRUCTION OF 462M PERIMETER FENCE AND GATE HOUSE AT NKST P/S KUA	05050126006700 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	38,282,948.42	58,004,467.30
CONSTRUCTION OF 602M PERIMETER FENCE AND GATE HOUSE AT UBE JSS TIONSHA	05050126006800 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	42,837,899.40	64,905,908.18
CONSTRUCTION OF 683M PERIMETER FENCE AND GATE HOUSE AT ST. JAMES P/S MBADEDA	05050126006900 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	23,175,241.59	77,374,747.70
CONSTRUCTION OF 1225M PERIMETER FENCE AND GATE HOUSE AT RCM P/S IHUGH VANDEIKYA	05050126007000 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	-	146,740,760.30
CONSTRUCTION OF 885M PERIMETER FENCE AND GATE	05050126007100 - Schools' infrastructure	23020118 - CONSTRUCTION /	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	-	105,420,525.10

HOUSE AT NKST P/S GENYI	construction and rehabilitation	PROVISION OF INFRASTRUCTURE					
CONSTRUCTION OF 1002M PERIMETER FENCE AND GATE HOUSE AT NKST P/S VANDEIKYA TOWN	05050126007200 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	-	141,339,210.55
CONSTRUCTION OF 235M PERIMETER FENCE AND GATE HOUSE AT LGEA P/S ACHUSA	05050126007300 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	59,885,410.38
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	01030326000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	72,809,665.92	97,079,554.56
REHABILITATION/RENOVATION OF 1NO. BLOCK OF 2-CLASSROOMS AT NKST P/S WADATA	05050126007400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	21,118,272.03	21,975,748.12
REHABILITATION/RENOVATION OF 1NO. BLOCK OF 3-CLASSROOMS, OFFICE AND STORE AT ADUM EAST	05050126007500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731400 - OBI	-	27,357,498.79	25,975,748.12

REHABILITATION/RENOVATION OF 1NO. BLOCK OF 3-CLASSROOMS, OFFICE AND STORE AT RCM P/S ANONGO, BURUKU	05050126007600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	-	18,182,627.59	27,549,435.75
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT ST. MARY'S P/S NORTH-BANK	05050126007700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	18,921,832.87	28,669,443.75
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT LGEA P/S TOR-DONGA	05050126007800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	-	13,941,720.00	46,552,471.88
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT LGEA P/S UTONKON	05050126007900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10730100 - ADO	-	22,195,508.64	23,120,321.50
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT LGEA P/S DAMKOR	05050126008000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	-	21,403,492.27	32,429,533.75
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT NKST P/S WADATA	05050126008100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	10,021,633.75

REHABILITATION/RENOVATION OF 2-CLASSROOMS AT LGEA P/S TSE AKO	05050126008200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	12,354,113.93	41,264,267.38
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT LGEA P/S OBOHU, OJU	05050126008300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731600 - OJU	-	9,564,012.43	32,097,081.25
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT UBE JSS TONGO	05050126008400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	8,088,171.57	27,064,710.63
REHABILITATION/RENOVATION OF 2-CLASSROOMS AT NKST P/S IYON	05050126008500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711100 - KWANDE	-	9,099,060.15	30,433,013.50
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT BAPTIST P/S UDIE, GUMA	05050126008600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720600 - GUMA	-	7,878,077.09	26,348,868.13
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT LGEA P/S IPOLE AI-ODU	05050126008700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731500 - OGBADIBO	-	19,254,421.72	29,173,366.25

REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT RCM P/S ANONGU	05050126008800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720400 - BURUKU	-	-	27,549,435.75
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT LGEA P/S ASHINYA	05050126008900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	19,807,501.72	30,011,366.25
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT LGEA P/S AGAYO	05050126009000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	19,502,832.85	29,549,746.75
REHABILITATION/RENOVATION OF 2-CLASSROOMS, OFFICE AND STORE AT LGEA P/S TOR-KUNDE	05050126009100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720500 - GBOKO	-	18,842,652.67	28,549,473.75
REHABILITATION/RENOVATION OF 2-ECCDE CLASSROOMS, 2-PLAYROOMS AND 4-WCS AT LGEA P/S DEMEKPE	05050126009200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	24,009,906.36	36,378,646.00
REHABILITATION/RENOVATION OF 2-OFFICES AND TOILET AT NKST P/S WADATA	05050126009300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	4,831,840.12	6,902,628.75

REHABILITATION/RENOVATION OF 3-CLASSROOM AT LGEA P/S IGBLAGIDI	05050126009400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	21,154,122.84	32,051,701.27
REHABILITATION/RENOVATION OF 3-CLASSROOM AT ST. JOHN'S P/S KATSINA-ALA	05050126009500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10710900 - KATSINA-ALA	-	22,568,095.27	34,194,083.75
REHABILITATION/RENOVATION OF 3-CLASSROOM AT RCM P/S SOO-UYO	05050126009600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10722000 - TARKA	-	12,249,442.52	40,949,512.75
REHABILITATION/RENOVATION OF 3-CLASSROOM AT ANGLICAN P/S ZAKI-BIAM	05050126009700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712100 - UKUM	-	13,802,186.82	46,136,178.13
REHABILITATION/RENOVATION OF 3-CLASSROOM, OFFICE AND STORE AT UBE JSS ALUMUNKU	05050126009800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	22,430,913.45	33,986,232.50
REHABILITATION/RENOVATION OF 3-CLASSROOM, OFFICE AND STORE AT RCM P/S IHUGH	05050126009900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	32,400,039.05	108,112,169.45

REHABILITATION/RENOVATION OF 3-CLASSROOM, OFFICE AND STORE AT RCM P/S KPAREV, TSAMBE	05050126010000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	12,040,527.83	40,256,734.38
REHABILITATION/RENOVATION OF 3-CLASSROOM, OFFICE AND STORE AT NKST P/S ASUKUNYA	05050126010100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10722000 - TARKA	-	9,756,165.26	32,609,775.63
REHABILITATION/RENOVATION OF 3-CLASSROOMS AT LGEA P/S WURUKUM	05050126010200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	26,411,083.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS AT LGEA P/S EJOR-AKPA	05050126010300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	18,871,991.42	26,959,987.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS AT LGEA P/S AGULE	05050126010400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	16,539,154.50	25,059,325.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND 2-OFFICES AT LGEA P/S WURUKUM	05050126010500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	7,196,652.00	7,496,512.50

REHABILITATION/RENOVATION OF 3-CLASSROOMS AND OFFICE AT LGEA P/S WURUKUM	05050126010600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	4,811,048.55	24,475,073.25
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND OFFICE AT ST/MARY'S P/S NORTH-BANK	05050126010700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	6,614,278.27	10,021,633.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND OFFICE AT NKST P/S WADATA	05050126010800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	16,530,866.25
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND TOILET AT NKST P/S WADATA	05050126010900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	4,804,361.75	17,518,468.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS AT NKST P/S WADATA	05050126011000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	14,652,411.25
REHABILITATION/RENOVATION OF 3-CLASSROOMS AT LGEA P/S OJOGA-ICHAMA	05050126011100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731800 - OKPOKWU	-	18,763,324.37	28,429,279.35

REHABILITATION/RENOVATION OF 3-CLASSROOMS AND OFFICE AT NKST P/S WADATA	05050126011200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	33,153,645.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND STAFFROOM AT NKST P/S WADATA	05050126011300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	15,753,265.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND STORE AT UBE JSS GAADI	05050126011400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	15,086,131.50	22,857,775.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND STORE AT NKST P/S WADATA	05050126011500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	8,246,139.00	12,494,150.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS AND TOILET AT NKST P/S WADATA	05050126011600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	12,013,368.78	17,453,162.50
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S AGE MA	05050126011700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	21,062,855.38	31,913,417.25

REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S TSEGHEM	05050126011800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720600 - GUMA	-	37,992,334.32	39,575,348.25
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT HOLY FAMILY P/S KANSHIO	05050126011900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	15,405,763.72	23,342,066.25
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT NKST UBE JSS WADATA	05050126012000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	51,398,626.01	72,757,292.00
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S IWAMBE	05050126012100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720600 - GUMA	-	34,744,808.40	36,192,508.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S IGBER	05050126012200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	19,985,834.55	30,281,567.50
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S ADEIYONGO	05050126012300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	32,839,168.80	34,207,467.50

REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT LGEA P/S YAASA	05050126012400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	30,175,251.60	31,432,553.75
REHABILITATION/RENOVATION OF 3-CLASSROOMS, OFFICE AND STORE AT SPECIAL SCIENCE P/S AWAJIR	05050126012500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10711000 - KONSHISHA	-	12,693,129.96	42,418,183.13
REHABILITATION/RENOVATION OF UBE STANDARD BLOCK OF 3 CLASSROOMS, 1 OFFICE, STORE AT NKST P/S AKU, MBAKUHA	05050126012600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712200 - USHONGO	-	13,351,683.70	44,628,985.13
REHABILITATION/RENOVATION OF 4-CLASSROOMS, OFFICE AND STORE AT METHODIST P/S OTOBI	05050126012700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	13,115,535.15	43,811,146.63
REHABILITATION/RENOVATION OF 4-CLASSROOM AT LGEA P/S TAKULUKU	05050126012800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	21,973,285.95	33,292,857.50
REHABILITATION/RENOVATION OF 4-CLASSROOM AT LGEA P/S CENTRAL PILOT	05050126012900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	17,139,662.40	17,853,815.00

REHABILITATION/RENOVATION OF 5-CLASSROOMS AND STAFF ROOM AT ACS 72 NORTH-BANK	05050126013000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	52,213,045.63
REHABILITATION/RENOVATION OF 5 BLOCKS OF 8 CLASSROOMS, STAFF ROOM, OFFICE AND TOILET AT ST. MARY'S P/S NORTH-BANK	05050126013100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	21,881,405.70	33,153,645.00
REHABILITATION/RENOVATION OF 5NO. BLOCKS OF 15CRMS, 4NO-OFFICES, 2-STAFFROOMS. 3 OFFICR AND STIRE AND 3 STORES AT HOLY FAMILY P/S KANSHIO	05050126013200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	10,838,307.53	23,342,066.25
REHABILITATION/RENOVATION OF 5NO. BLOCKS OF 15 CRMS, 5 OFFICES, STAFFROOM AND 3 STORES AT HOLY FAMILY KANSHIO	05050126013300 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	11,912,827.50
REHABILITATION/RENOVATION OF 6 CLASSROOMS, 2 BLOCK OF OFFICE AND STORE AT NKST P/S YAIKYO	05050126013400 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	23,016,063.48	76,904,258.38

REHABILITATION/RENOVATION OF 9 CLASSROOMS AND 2 STORES AT RCM P/S IHUGH	05050126013500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10712300 - VANDEIKYA	-	29,921,574.13	99,832,277.63
REHABILITATION/RENOVATION OF ECCDE, PLAYROOM, 2-WC AND 3-CLASSROOM AT NKST P/S NAKA	05050126013600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10720800 - GWER WEST	-	30,662,060.65	43,957,176.50
REHABILITATION/RENOVATION OF FENCE AND GATE HOUSE AT NKST P/S WADATA	05050126013700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	6,926,593.74	10,494,839.00
REHABILITATION/RENOVATION OF A BLOCK OF 3-CLASSROOMS AND OFFICE AT NKST P/S WADATA	05050126013800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	33,153,645.00
REHABILITATION/RENOVATION OF FENCE AND GATE HOUSE AT ST. FRANCIS P/S OTUKPO	05050126013900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10731900 - OTUKPO	-	6,636,843.67	10,055,823.75
REHABILITATION/RENOVATION OF FENCE AND GATE HOUSE AT LGEA P/S WURUKUM	05050126014000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	8,333,244.90	12,626,128.65

REHABILITATION/RENOVATION OF FENCE AND GATE HOUSE AT LGEA P/S DEMEKPE	05050126014100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	-	29,576,970.18
REHABILITATION/RENOVATION OF LIBRARY AND 2 TOILETS AT ST. MARY'S P/S NORTH-BANK	05050326000200 - Libraries and laboratories	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	10721300 - MAKURDI	-	7,460,277.00	11,303,450.00
MONITORING AND EVALUATION: SCHOOLS MONITORING, SUPERVISION AND REPORTING	05010326000700 - Education sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	30,367,000.00	40,489,333.33
RESEARCH AND DEVELOPMENT: PRIMARY SCHOOL CENSUS FOR EDUCATIONAL DEVELOPMENT	05060226001200 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	-	-	2,522,329,070.80
PURCHASE OF COMPUTERS: 3,000 NO. COMPUTER TABLETS (Tablet Android 14 Tablet, 11Inch, 16GB RAM, 256GB (1TB TF), IPS HD+ 5G Wi-Fi, 7000mAh, 13MP, FOR ANNUAL SCHOOL CENSUS AT SUBEB HQTRS.	05060125003400 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70912 - PRIMARY EDUCATION	10742400 - STATE WIDE	685,631,691.95	-	-

MDA:	051700900100 - Benue State Examinations Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					145,345,430.81	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	05040621000100 - School examination and MLA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	145,345,430.81	-	-

MDA:	051701000100 - State Agency for Mass Education						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					66,858,898.17	-	-
Renovation of 1 No. 10 Blocks Office Buildings at Headquarters Makurdi	05030425003100 - Second chance education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10721300 - MAKURDI	26,162,177.55	-	-
Renovation of 1 No. Office Block for Finance Dept. at Headquarters	05030425003200 - Second chance education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10721300 - MAKURDI	9,689,695.39	-	-
Renovation of 1 No. Storey Building at ANFEA Training Centre Makurdi	05030425003300 - Second chance education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10721300 - MAKURDI	19,379,390.77	-	-
Renovation of 240 metres Perimeter Fence at Headquarters	05030425003400 - Second chance education	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	10721300 - MAKURDI	11,627,634.46	-	-

MDA:	051701100100 - College of Education, Katsina-Ala						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					755,332,057.05	346,190,007.46	1,018,752,621.50
PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HIACE BUS 2023 MODEL, VXL V6 ENGINE (TETFUND)	05010325004500 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	296,822,360.72	148,411,180.36	296,822,360.72
PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE CABINETS, CUPBOARD, TELEVISION, AIR-CONDITIONERS, SHELVES & CEILING FANS	05050225004600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	148,565,860.56	74,282,930.28	145,988,440.00
PURCHASE OF COMPUTERS: PURCHASE OF 25 No. HP COMPUTER LAPTOPS . HP DESK TOPS. ICT EQUIPMENT & ACCESSORIES (TETFUND)	05060125001700 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	64,784,235.72	32,392,117.86	64,784,235.72

PURCHASE OF 3 NO. SHREDDING MACHINES	05050525004700 - School safety	23010117 - PURCHASE OF SHREDDING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	40,696.72	-	45,700.00
PURCHASE OF 2 NO. HP SCANNERS	05060125001800 - ICT equipment, software and expertise	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	135,655.74	-	137,655.70
PURCHASE OF 1 NO SUMEC POWER GENERATING SET	05050525000600 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	813,934.41	-	900,900.00
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	05040225000700 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	38,834,175.00	21,426,454.29	45,800,900.00
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	05050325000100 - Libraries and laboratories	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	14,922,773.62	7,461,386.81	6,300,000.00
PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING EQUIPMENT (TABLE-TENIS)	05040225004800 - Instructional and learning materials	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	1,017,418.02	-	2,000,000.00
PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV	05050525000100 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	3,798,360.59	-	3,798,360.59

PURCHASE OF INDUSTRIAL EQUIPMENT	05050125004900 - Schools' infrastructure construction and rehabilitation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	813,934.41	-	813,934.41
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCKS OF 4 BEDROOM APARTMENTS	05050125003500 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	103,671,875.72	51,835,937.86	12,300,000.00
CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	05050525000700 - School safety	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	1,085,245.88	-	1,250,000.00
CONSTRUCTION / PROVISION OF WATER FACILITIES - 3 NO. BOREHOLES	05050425000100 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	2,170,509.76	-	2,250,000.00
CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	05050525005000 - School safety	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	1,413,013.26	-	1,500,000.00
CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN TENIS COURT AT 2ND CAMPUS	05050125005100 - Schools' infrastructure construction and rehabilitation	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	678,278.68	-	700,300.00
CONSTRUCTION / PROVISION OF ROADS AT 2ND CAMPUS	05050125000900 - Schools' infrastructure	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	387,587.82	-	400,700.50

	construction and rehabilitation						
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES AT 2ND CAMPUS.	05050125005200 - Schools' infrastructure construction and rehabilitation	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	2,713,114.71	-	3,000,000.00
CONSTRUCTION OF TRAFFIC /STREET LIGHTS AT BOTH CAMPUSES	05050525000800 - School safety	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	339,139.34	-	450,000.00
CONSTRUCTION / PROVISION OF WATER-WAYS AT 2ND CAMPUS	05050425003600 - Water, sanitation and hygiene	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	1,085,245.88	-	20,500,000.00
CONSTRUCTION OF ENTREPRENEUR CENTER COMPLEX	05050126000700 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	-	-	100,000,000.00
CONSTRUCTION OF MODERN ADMINISTRATIVE BLOCK	05050126000800 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	-	-	200,750,000.00
REHABILITATION / REPAIRS - ELECTRICITY AT 1ST CAMPUS	05050525000900 - School safety	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	3,585,187.29	-	4,585,200.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO.	05050125003700 - Schools' infrastructure	23030106 - REHABILITATION / REPAIRS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	33,913,933.86	-	33,913,933.86

LECTURE THEATRE PERMANENT SITE	construction and rehabilitation	- PUBLIC SCHOOLS					
RESEARCH AND DEVELOPMENT: 2025 NCCE ACCREDITATION	05060225005300 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	33,739,519.34	10,380,000.00	34,760,000.00
PURCHASE OF 1 NO. 500KVA MIKANO GENERATING SET	05050526000100 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10710900 - KATSINA-ALA	-	-	35,000,000.00

MDA:	051701200100 - Benue State Education Quality Assurance & Examinations Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,574,503,075.08	2,360,000.00	980,699,021.59
PURCHASE OF MOTOR CYCLES: 23 NOS. MOTOR CYCLES FOR BEQA QUALITY ASSURANCE DEPARTMENT- AEOS	05010324001400 - Education sector coordination mechanisms	23010104 - PURCHASE MOTOR CYCLES	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	33,429,449.09	-	33,429,449.09
PURCHASE OF MOTOR VEHICLES: 5 NO. PICK-UP VANS AND 3 NO. TOYOTA 14 SEATER BUSES FOR BEQA HEADQUARTRES	05010324001500 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	96,896,953.87	-	252,896,960.00
PURCHASE OF OFFICE FURNITURES: PURCHASE OF 50 NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS / 100NO. EXECUTIVE OFFICE TABLES FOR BEQA DEPARTMENTS AND UNITS	05050224001600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	43,603,629.24	110,000.00	73,603,650.00
PURCHASE OF OFFICE FURNITURES: 20NO. 2.0HP LG AIR CONDITIONERS FOR THE NEW HQTRS BUILDING	05050224001700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	4,844,847.69	-	7,844,847.69

PURCHASE OF OFFICE FURNITURES: 6 NO. 32" LG TELEVISION SETS	05050224001800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	2,906,908.62	-	3,245,609.93
PURCHASE OF OFFICE FURNITURES: 10 NO. SHELVES	05050224001900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	3,875,878.15	-	10,875,878.15
PURCHASE OF OFFICE FURNITURES: REFRIGERATOR: 6 NO. REFRIGERATORS	05050224002000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	2,616,217.75	-	5,616,217.75
PURCHASE OF OFFICE FURNITURES: SAFES/FILE CABINETS/CUPBOARDS:	05050224002100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	5,813,817.23	-	5,813,817.23
PURCHASE OF COMPUTERS: PURCHASE OF 10NO. HP 17T TOUCHSCREEN LAPTOP, INTEL COREi7, 32GB RAM, 1TB SSD COMPUTERS FOR BEQA	05060124000100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	33,913,933.86	2,250,000.00	8,000,000.00
PURCHASE OF COMPUTERS: PURCHASE OF 3NO. SAMSUNG TABLETS FOR DATA COLLECTION FOR THE BOARD	05060124000200 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	19,379,390.77	-	4,000,000.00
PURCHASE OF COMPUTERS: PURCHASE OF 1NO. PANASONIC DIGITAL CAMERA FOR BEQA	05060124000300 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	3,391,393.39	-	500,000.00

PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 1NO. HP PRINTERS FOR BEQA HEADQUARTERS	05060124000400 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	26,162,177.55	-	500,000.00
PURCHASE OF PHOTOCOPYING MACHINES: PURCHASE OF 2NO. PHOTOCOPIERS FOR ALL DEPARTMENTS AND UNITS FOR BEQA HEADQUARTERS	05060124000500 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	5,813,817.23	-	1,000,000.00
PURCHASE OF 1NO. PROJECTOR MACHINE: (EPSON POWERLITE V11H820020 2065 LCD PROJECTOR, BLACKWHITE XGA HDMI MHL WIRELESS WITH ACCESSORIES	05060124000600 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	3,875,878.15	-	500,000.00
PURCHASE AND INSTALATION OF SOLAR POWER PANEL FOR BEQAED HEADQUARTERS	14100124000300 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	38,758,781.55	-	38,758,781.55
PURCHASE OF SECURITY EQUIPMENT- : PROVISION OF SECURITY GADGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE ETC. FOR BEQA HEADQUARTERS	05050524000100 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	6,113,810.20	-	6,113,810.20

PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, INTERACTIVE WHITEBOARDS, DIGITAL BOOK AND TABLETS FOR TEACHING AID.	05040224000300 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	48,448,476.94	-	2,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. 7 OFFICE BLOCKS AND A SECURITY POST ATTACHED WITH GENERATOR HOUSE AT BEQA HEADQUARTERS	05050124000300 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	193,793,907.74	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 23 NO. OFFICES BLOCK EACH AT THE 23 LGA AEOS	05050124000400 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	174,414,516.97	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 2NO. BORE-HOLES AND OTHER WATER FACILITIES AT BEQA HEADQUARTERS	05050124000500 - Schools' infrastructure construction and rehabilitation	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	4,844,847.69	-	6,000,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS:	05050124000600 - Schools' infrastructure	23030121 - REHABILITATION / REPAIRS OF	70961 - SUBSIDIARY	10742400 - STATE WIDE	143,325,764.29	-	10,000,000.00

RENOVATION OF 1 NO. 7 OFFICE BLOCK FOR BEQA HEADQUARTERS	construction and rehabilitation	OFFICE BUILDINGS	SERVICES TO EDUCATION				
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF PUBLIC SCHOOLS IN THE STATE	05050124000700 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	678,278,677.10	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION AND COMPLETION OF BEQAEB PERMANENT OFFICE COMPLEX AT THE STATE SECRETARIAT.	05050124000800 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF INTERACTIVE SMART SCREEN FOR BOARD ROOM	05040226000100 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	-	-	10,000,000.00

MDA:	051701300100 - College of Education Oju						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,143,262,852.09	200,674,977.32	966,001,435.38
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE TABLES, COE OJU.	05050223000700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	4,844,847.69	-	4,844,847.69
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS, COE OJU.	05050223000800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	7,267,271.54	-	7,267,271.54
PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES)	05060123000100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	17,441,451.70	-	7,441,451.70
PURCHASE OF POWER GENERATING SET-: 1NO. 100KVA PERKINS SOUND	05050523000100 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	44,088,114.01	-	14,088,114.01

PROOF GENERATOR FOR THE COLLEGE AT COLLEGE OF EDUCATION, OJU.							
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID	05040223000100 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	33,913,933.86	-	33,913,933.86
PURCHASE OF LIBRARY BOOKS & EQUIPMENT -BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	05040223000200 - Instructional and learning materials	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	20,348,360.31	-	20,348,360.31
PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL, JERSEYS AND	08100123000100 - Youth - General	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	9,689,695.39	-	9,689,695.39

OTHER SPORTS KITS AT COLLEGE OF EDUCATION, OJU.							
PURCHASE OF INDUSTRIAL EQUIPMENT-: PURCHASE OF COMMUNICATION EQUIPMENT (ROUTER, MODEMS, GPS INSTRUMENT & NETWORK SWITCHES AND INSTALLATION	11100123000200 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	9,689,695.39	-	9,689,695.39
CONSTRUCTION OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL PITCH, SWIMMING POOL ETC. AT COLLEGE OF EDUCATION, OJU.	08100123000200 - Youth - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	5,620,023.32	-	15,000,000.00
PURCHASE OF SECURITY EQUIPMENT-: PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE.	13100123000900 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	3,391,393.39	280,000.00	5,000,000.00
CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	05050123000200 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	102,502,922.54	-	71,311,470.84

REHABILITATION / REPAIRS OF OFFICE BUILDINGS-: RENOVATION OF 3NO. DILAPIDATED CLASSROOMS / 1NO. AUDITORIUM AND STAFF OFFICES AT COLLEGE OF EDUCATION, OJU.	13100123001000 - Reform of Government and Governance - General	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	64,920,959.09	2,230,000.00	34,920,959.09
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW COLLEGE LIBRARY OJU.	05050323000100 - Libraries and laboratories	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	228,676,811.14	-	108,676,811.14
CONSTRUCTION OF REINFORCED CONCRETE BOX CULVERTS AND SIDE DRAINAGES AT COLLEGE OF EDUCATION, OJU.	09100123000100 - Environmental Improvement - General	23020116 - CONSTRUCTION / PROVISION OF WATER-WAYS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	35,658,079.02	-	5,658,079.02
CONSTRUCTION OF 2NO. CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	05050123000300 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	36,587,821.06	-	36,587,821.06
CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE GATE AT COLLEGE OF EDUCATION, OJU.	05050523000100 - School safety	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	4,069,672.06	-	4,069,672.06
CONSTRUCTION / PROVISION OF INFRASTRUCTURE-	05050523000200 - School safety	23020118 - CONSTRUCTION /	70941 - FIRST STAGE OF	10731600 - OJU	40,077,973.63	-	50,077,973.63

CONSTRUCTION OF PERIMETER FENCE AT COLLEGE OF EDUCATION, OJU.		PROVISION OF INFRASTRUCTURE	TERTIARY EDUCATION				
CONSTRUCTION OF INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE OF EDUCATION, OJU.	14100123000200 - Power - General	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	36,782,083.69	-	36,782,083.69
REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL FACILITIES, HEALTH FACILITIES AND OTHERS AT COE OJU - TETFUND INTERVENTION.	06100123000100 - Housing and Urban Development - General	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	55,715,748.48	-	55,715,748.48
RESEARCH AND DEVELOPMENT-: ASSET COLLATION DOCUMENTATION, REVALUATION & 2023 NCCE ACCREDITATION AT COLLEGE OF EDUCATION, OJU.	05060223000200 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	350,000,000.00	146,600,597.32	17,441,451.70
RESEARCH AND DEVELOPMENT-: TETFUND PROGRAMMES FOR DEVELOPMENT AT COLLEGE OF EDUCATION, OJU.	13100123001100 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	31,975,994.78	51,564,380.00	31,975,994.78

PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 TOYOTA PRADO JEEPS FOR (COUNCIL CHAIRMAN & PROVOST) 3 TOYOTA COROLLA CARS 2023 MODEL FOR PRINCIPAL OFFICERS AT COLLEGE OF EDUCATION, OJU.	05010326000100 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10731600 - OJU	-	-	385,500,000.00

MDA:	051701800100 - Benue State Polytechnic, Ugbokolo						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					821,474,593.58	187,577,282.66	1,265,247,244.71
PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS, BOARD CHAIRMAN, RECTOR, BURSAR, REGISTRAR, 2 DEPUTY RECTORS, DIRECTOR OF WORKS & LIBRARIAN).	13100123008400 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	2,362,410.79	-	420,750,000.00
PURCHASE OF COMPUTERS - HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, DESKTOPS & SERVERS AND OTHER ACCESSORIES - TETFUND	05060123000100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	4,360,362.92	-	20,000,000.00
PURCHASE OF COMPUTER PRINTERS - LASERJET, COLOUR - TETFUND	05060123000200 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	4,360,362.92	-	15,000,000.00
PURCHASE OF PHOTOCOPYING MACHINES - TETFUND.	05060123000300 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	4,360,362.92	-	10,000,000.00

PURCHASE OF HP SCANNERS - TETFUND	05060123000400 - ICT equipment, software and expertise	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	4,360,362.92	-	10,000,000.00
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID - TETFUND	05040223000100 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	12,421,128.65	-	20,000,000.00
PURCHASE OF LIBRARY BOOKS & EQUIPMENT: BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS.	05040223000200 - Instructional and learning materials	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	20,257,519.42	5,100,000.00	30,000,000.00
PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC) (TETFUND)	05050523000100 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	5,813,817.23	-	25,000,000.00

PURCHASE OF INDUSTRIAL EQUIPMENT FOR WORKSHOPS AND LABORATORIES - TETFUND	05050123000700 - Schools' infrastructure construction and rehabilitation	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	107,555,618.80	-	30,000,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS ACROSS VARIOUS SCHOOLS - TETFUND	05050123000800 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	48,448,476.94	-	75,000,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF STUDENTS HOSTEL)	05050123000900 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	13,255,268.93	-	75,000,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: RECTOR'S HOUSE	05050123001000 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	5,813,817.23	-	30,000,000.00
CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF BOREHOLES AT VARIOUS SCHOOL LOCATIONS (TETFUND)	05050123001100 - Schools' infrastructure construction and rehabilitation	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	7,751,756.31	-	20,000,000.00
CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	05050123001200 - Schools' infrastructure construction and rehabilitation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	5,813,817.23	2,445,000.00	35,000,000.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: LECTURE HALLS FOR	05050123001300 - Schools' infrastructure	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70942 - SECOND STAGE OF	10731800 - OKPOKWU	134,393,146.56	176,238,812.50	75,800,000.00

SCHOOLS IN BENPOLY - TETFUND	construction and rehabilitation		TERTIARY EDUCATION				
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: AUDITORIUM WITH 600 CAPACITY EDIFICE - TETFUND	05050123001400 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	190,418,612.70	-	70,000,000.00
REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF HOSTELS, OFFICES, CLASSROOMS, LECTURE HALLS ETC - TETFUND PROJECT MAINTENANCE	05050123001500 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	14,534,543.08	-	75,340,000.00
RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING - TETFUND	05060223000200 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	9,844,847.69	3,793,470.16	20,000,000.00
RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION AND CONVOCATION	05020623000100 - Tertiary institutions' new courses accreditation	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	25,348,360.31	-	20,000,000.00
CONSTRUCTION / PROVISION OF ELECTRICITY: INSTALLATION OF SOLAR PANELS IN THE SCHOOL CAMPUS	05050126000900 - Schools' infrastructure construction and rehabilitation	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	100,000,000.00	-	33,000,000.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: NEW GATE FROM THE EXPRESS ROAD TO THE SCHOOL PREMISES	05050126001000 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	100,000,000.00	-	35,000,000.00

CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF CAREER CENTRES/UNITS FOR SKILLS DEVELOPMENT IN BENPOLY - TETFUND	05050126001100 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70942 - SECOND STAGE OF TERTIARY EDUCATION	10731800 - OKPOKWU	-	-	40,238,913.00

MDA:	051701800200 - Akawe Torkula Polytechnic, Makurdi						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					6,332,238,232.76	-	9,172,203,696.58
PURCHASE OF 5 NO. TOYOTA COROLLA MOTOR VEHICLES AND 1 LANDCRUSER JEEP FOR PRINCIPAL OFFICERS (RECTOR, DEPUTY RECTOR, REGISTRAR, BURSAR, LIBRARIAN ETC)	05010324003200 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	242,242,384.68	-	200,000,000.00
PURCHASE OF BUSES: 2 NO. COASTER BUSES AND 2 NO. HILLUX VANS	05010324003300 - Education sector coordination mechanisms	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	193,793,907.74	-	597,535,269.36
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 50 No. OFFICE CHAIRS FOR ALL DEPARTMENTS, CLASSROOMS & STAFF ROOMS	05050224003400 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,426,229.42	-	5,426,229.42
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 50 No. OFFICE TABLES FOR ALL DEPARTMENTS,	05050224003500 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	2,906,908.62

CLASSROOMS & STAFF ROOMS							
PURCHASE OF OFFICE FURNITURE AND FITTINGS : FURNISHING OF LECTURE HALLS WITH 100 No. FOLDABLE CLASSROOM CHAIRS WITH ACCESSORIES	05050224003600 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,844,847.69	-	4,844,847.69
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 10 NO. COLOUR LED TV SETS	05050224003700 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,017,418.02	-	1,017,418.02
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 8 NO. PUBLIC ADDRESS SYSTEMS WITH RECEIVERS, MICROPHONES, AMPLIFIERS & DECK PLAYERS FOR LECTURE HALLS	05020224003800 - Advocacy and sensitization	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,157,918.60	-	1,157,918.60
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. REFRIGERATORS WITH ACCESSORIES (STABILIZERS, EXTENSION CABLES ETC)	05050224003900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,027,107.71	-	1,027,107.71
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 UNIT OF 1.5 HP SPLIT AIR-CONDITONERS	05050224004000 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	746,106.54	-	746,106.54

WITH ACCESSORIES FOR OFFICES							
PURCHASE OF OFFICE FURNITURE AND FITTINGS : PURCHASE OF 5 NO. ROOM AIR CONDITIONERS WITH ACCESSORIES FOR LABORATORIES	05050224004100 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	983,504.08	-	983,504.08
COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN & WAN) WITH 1 YEAR SUBSCRIPTION	05060124001300 - ICT equipment, software and expertise	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,875,878.15	-	3,875,878.15
COMPUTERS: PURCHASE OF 50 NO. COMPUTER AND ACCERSARRIES FOR ESTABLISHING AN E-LIBRARY	05050324001400 - Libraries and laboratories	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,844,847.69	-	27,500,000.00
COMPUTERS: PURCHASE OF 500 NO. DESKTOP AND LAPTOPCOMPUTER SYSTEMS FOR ATPOL, MAKURDI	05010324001500 - Education sector coordination mechanisms	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	375,000,000.00
PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	05010324001600 - Education sector coordination mechanisms	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	339,139.34	-	50,000,000.00
PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	05010324001700 - Education sector coordination mechanisms	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	484,484.77	-	50,000,000.00
PURCHASE OF 2. NO. HP SCANNERS	05010324001800 - Education sector	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF	10721300 - MAKURDI	290,690.86	-	50,000,000.00

	coordination mechanisms		TERTIARY EDUCATION				
PURCHASE OF 1NO. 200KVA (SOUND PROOF) POWER GENERATING SET	05050524000500 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	6,782,786.77	-	14,000,000.00
PURCHASE OF HEALTH / MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE SCHOOL CLINIC	05040224000200 - Instructional and learning materials	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	678,278.68	-	22,500,000.00
PURCHASE OF FIRE FIGHTING VEHICLE EQUIPMENT ETC.	05040224000100 - Instructional and learning materials	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,937,939.08	-	100,000,000.00
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - 5NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	05040224000500 - Instructional and learning materials	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,453,454.31	-	12,000,000.00
PURCHASE OF LIBRARY BOOKS & EQUIPMENT	05050324000600 - Libraries and laboratories	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	50,000,000.00
PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT, KITS-BALLS, UNIFORMS, BOOTS, NETS ETC	05010224000700 - Human and institutional capacity performance management	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	440,881.14	-	3,000,000.00
PURCHASE OF SECURITY EQUIPMENT-:PROVISION	05050524004200 - School safety	23010128 - PURCHASE OF	70941 - FIRST STAGE OF	10721300 - MAKURDI	1,550,351.26	-	40,000,000.00

OF SECURITY GADGETS (CCTV CAMERA) ETC FOR THE POLY.		SECURITY EQUIPMENT	TERTIARY EDUCATION				
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 10 NO. MILLIAMMETERS, GALVANOMETERS, OHMMETERS, VOLTMETER, WATTMETER, TESTERS ETC	05040224000700 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,492,552.23	-	12,000,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF SUNDRY BASIC ELECTRICITY, MEASUREMENT AND INSTRUMENTAL ON LABORATORY	05040224000800 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,399,967.19	-	9,000,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF ELECTRICAL, MECHANICAL, CARPENTRY & OTHER WORKSHOP KITS/ACCESSORIES	05040224000900 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,703,307.83	-	8,000,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP/LAB. MACHINES AND TOOLS	05040224001000 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	9,059,865.19	-	11,000,000.00
PURCHASE OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW	05010224000800 - Human and institutional capacity	23010126 - PURCHASE OF SPORTING /	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,501,902.79	-	300,000,000.00

FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN THE SCHOOL.	performance management	GAMING EQUIPMENT					
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:	05050124001000 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	14,534,543.08	-	14,534,543.08
COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE, PROGRAMMING LANGUAGES & OTHER APPLICATIONS FOR DEPARTMENTS AND COMPUTER LAB.	05060124001900 - ICT equipment, software and expertise	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	6,782,786.77	-	10,500,000.00
CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH EQUIPMENTS	05050124001100 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	11,627,634.46	-	11,627,634.46
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW ADMINISTRATIVE BLOCK	05050124001200 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.23	-	5,813,817.23
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF DIRECTORATE OF WORKS AND MAINTENANCE UNIT	05050124001300 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	-
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:	05050124001400 - Schools' infrastructure	23020101 - CONSTRUCTION / PROVISION OF	70941 - FIRST STAGE OF	10721300 - MAKURDI	29,069,086.00	-	29,069,086.00

CONSTRUCTION OF 1 NO. STANDARD DRAWING STUDIO WITH THIRTY STANDARD DRAWING TABLES	construction and rehabilitation	OFFICE BUILDINGS	TERTIARY EDUCATION				
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER FENCE AT THE SCHOOL	05050124001500 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	598,072,000.00	-	598,072,000.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. OFFICE FOR ACADEMIC STAFF	05050124001600 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	10,156,351.00	-	10,156,351.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO. BLOCK TO ACCOMMODATE ALL OFFICES OF ELECTRICAL AND ELECTRONICS ENGINEERING	05050124001700 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	19,379,391.00	-	19,379,391.00
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF SCHOOL SCIENCE COMPUTING AND RELATED TECHNOLOGY	05050124001800 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	48,448,477.00	-	48,448,477.00
CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES FOR WATER SUPPLY	05050424000100 - Water, sanitation and hygiene	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	2,906,908.62

CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION OF 1 NO. OBSERVATION ROOM IN THE HEALTH CARE.	05020424000300 - School-based health	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,938,418.60	-	7,938,418.60
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF BUSINESS MANAGEMENT	05010224001900 - Human and institutional capacity performance management	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	48,448,477.00	-	48,448,477.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO, PATTERN DRAFTING, CUTTING, SEWING AND SITTING ROOMS	05050124002000 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	9,689,695.00	-	9,689,695.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE CLASSROOM FOR FASHION DESIGN	05050124002100 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	9,689,695.00	-	9,689,695.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF COMMUNICATION AND INFORMATION SCIENCE	05050124002200 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,329,332.00	-	5,329,332.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1	05050124002300 - Schools' infrastructure	23020101 - CONSTRUCTION / PROVISION OF	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.00	-	5,813,817.00

NO. PAINTING, DECORATION AND BLAZING WORKSHOP	construction and rehabilitation	OFFICE BUILDINGS					
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. LABORATORY FOR STRUCTURE/STRENGTH OF MATERIALS PER NBTE MINIMUM REQUIREMENTS	05060224002400 - Research and development	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.00	-	5,813,817.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL MECHANICS LAB. INCLUDING REQUISITE TOOLS	05050124002500 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	6,782,787.00	-	6,782,787.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. ELECTRONICS/TELECOM LABORATORY	05050124002600 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.00	-	5,813,817.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. POWER AND MACHINE LABORATORY	05050524002700 - School safety	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.00	-	5,813,817.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. MECHANICAL WORKSHOP FOR	05050124002800 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.00	-	5,813,817.00

ELECTRICAL/ELECTRONIC ENGINEERING							
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. RESOURCE CENTRE WITH 20 FUNCTIONAL COMPUTERS FOR BUSINESS ADMINISTRATION	05050124002900 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	484,485.00	-	484,485.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH SECURITY POST	05050124003000 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	13,565,574.00	-	13,565,574.00
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH TRACKS, LAWN TENNIS, VOLLEY BALL COURT WITH ALL NECESSARY KITS, BALLS AND JERSEY.	05010224000900 - Human and institutional capacity performance management	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,844,847.69	-	4,844,847.69
PROVISION AND INSTALLATION OF HIGH POWER UP TO 620W SOLAR LIGHT	05010226000100 - Human and institutional capacity performance management	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	-
CONSTRUCTION OF SCHOOL OF ENGINEERING COMPLEX WITH CLASSROOMS AND OFFICES AT ATPOL, MAKURDI	05050124003100 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	96,896,954.00	-	96,896,954.00

CONSTRUCTION OF A NEW ULTRA MODERN POLYTECHNIC LIBRARY AT ATPOL, MAKURDI	05050324003200 - Libraries and laboratories	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	193,793,908.00	-	193,793,908.00
CONSTRUCTION OF A MULTIPURPOSE ENGINEERING WORKSHOP AT ATPOL, MAKURDI	05050124003300 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	48,448,477.00	-	48,448,477.00
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF ENVIRONMENTAL TECHNOLOGY BUILDING	05050124003400 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,702,362,628.78	-	702,362,628.78
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF SCHOOL OF AGRICULTURAL ENGINEERING TECHNOLOGY COMPLEX.	05050124000100 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,702,362,628.78	-	702,362,628.78
CONSTRUCTION OF ICT INFRASTRUCTURES: ICT AND INNOVATION HUB COMPLEX	05050125002100 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	993,960,268.28	-	993,960,268.28
CONSTRUCTION OF TECHNICAL AND VOCATIONAL EDUCATIONAL TRAINING CENTRE	05050126001500 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	-
CONSTRUCTION/ PROVISION OF PUBLIC	05050126001600 - Schools'	23030121 - REHABILITATIO	70941 - FIRST STAGE OF	10721300 - MAKURDI	-	-	490,190,285.47

SCHOOLS: CONSTRUCUTION OF LECTURE THEATRE	infrastructure construction and rehabilitation	N / REPAIRS OF OFFICE BUILDINGS	TERTIARY EDUCATION				
REHABILITATION / REPAIRS - RESIDENTIAL BUILDINGS	05010324003500 - Education sector coordination mechanisms	23030105 - REHABILITATIO N / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	6,205,281.88	-	15,850,000.00
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	05020424000400 - School-based health	23030105 - REHABILITATIO N / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.23	-	44,850,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (OLD BSU HALLS)	05050124003600 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,844,847.69	-	28,951,200.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E & F)	05050124003700 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	6,782,787.00	-	46,250,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING, COLLAPSED WALLS AND LOURVES AND WIRING OF THE EXISTING CLASSROOM.	05050124003800 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,453,454.31	-	22,350,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	05050124003900 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATIO N / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,937,939.08	-	18,750,000.00

REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	05050124004000 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,937,939.08	-	18,750,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	05050124004100 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	23,150,000.00
REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND DECORATING COMPLEX	05050124004200 - Schools' infrastructure construction and rehabilitation	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,267,271.54	-	45,150,000.00
REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	05050524004300 - School safety	23030109 - REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,751,756.31	-	45,550,000.00
REHABILITATION / REPAIRS - LIBRARIES: COMPLETE REPAIRS OF SCHOOL LIBRARY	05050324004400 - Libraries and laboratories	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,135,538.56	-	30,550,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE BLOCK/RECTOR'S OFFICE	05010324004500 - Education sector coordination mechanisms	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	14,534,543.08	-	397,303,110.68
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL HALL	05050124004600 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,937,939.08	-	19,650,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN	05050124004700 - Schools' infrastructure	23020101 - CONSTRUCTION / PROVISION OF	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,906,908.62	-	21,850,000.00

AUDITORIUM/ACADEMIC OFFICE	construction and rehabilitation	OFFICE BUILDINGS					
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	05050124004800 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,682,084.25	-	25,550,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER BSU LECTURE HALLS	05050524004900 - School safety	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,100,702.52	-	24,750,000.00
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	05050124005000 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,817,739.98	-	397,303,110.68
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	05050124005100 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	10,658,664.93	-	397,303,110.68
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	05050124005200 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,875,878.15	-	397,303,110.68
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	05050124005300 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,875,878.15	-	397,303,110.68
REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	05050124005400 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,813,817.23	-	15,850,000.00

MDA:	051702100100 - Father Moses Oshio Adasu State University (FMOAU), Makurdi						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					308,438,571.84	170,835,850.65	761,000,000.00
PURCHASE OF MOTOR VEHICLES 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 6 NO. TOYOTA COROLLA & 1 NO. TOYOTA HILUX VAN FOR PRINCIPAL OFFICERS (VC, DVC, REGISTRAR, BURSAR, LIBRARIAN ETC)	13100126011700 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	450,000,000.00
PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE, OTHER DEPARTMENT FOR THE NEW STAFF.	13100122001700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	35,415,836.64	9,758,000.00	35,000,000.00
PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS &	11100122000800 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	38,758,781.55	12,743,000.00	38,000,000.00

SERVICES AND OTHER ACCESSORIES)							
PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERJETS & WIRELESS PRINTERS)	11100122000900 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	20,789,382.40	5,197,345.60	15,000,000.00
PURCHASE OF 10 NO. SHARP PHOTOCOPYING MACHINES	11100122001000 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	14,534,543.08	172,000.00	15,000,000.00
PURCHASE OF 5 NO. 250KVA MIKANO SOUND PROOF POWER GENERATING SET	14100122001100 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	16,049,526.95	12,845,324.40	16,000,000.00
PURCHASE OF HEALTH AND MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT, MEDICAL BED, STETHOSCOPE AND OTHERS FOR THE UNIVERSITY CLINIC	04030722000102 - Emergency services	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	32,807,350.18	32,686,000.00	50,000,000.00
PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU - CCTV CAMERA ETC.	05050522000400 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	17,391,805.95	11,896,124.89	15,000,000.00
PURCHASE OF 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS ETC.	05040222000300 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	9,689,695.39	7,543,212.00	10,000,000.00
PURCHASE OF BOOKS TO UPGRADE THE LIBRARY FOR VARIOUS FACULTIES	05040225000100 - Instructional and learning materials	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	14,534,543.08	12,453,433.00	15,000,000.00

PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT/KITS - BALLS, UNIFORMS, BOOTS, NETS AND OTHERS	05020425000100 - School-based health	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	11,627,634.46	6,865,432.66	10,000,000.00
PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.	05050525000100 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,073,477.63	4,326,751.50	7,000,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP AND LAB. MACHINES AND TOOLS FOR STUDENTS PRACTICALS AND ACCREDITATION OF NEWLY ACCREDITED DEPARTMENTS OF RADIOGRAPHY & RADIATION SCIENCE, LABORATORY SCIENCE AND OTHERS.	05040225000200 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	2,470,872.32	1,347,951.49	5,000,000.00
CONSTRUCTION /PROVISION OF WATER FACILITIES - MINI WATER WORKS WITH 2HP WATER PUMPING MACHINES	05050422000100 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	27,698,000.00	15,081,820.00	20,000,000.00
CONSTRUCTION /PROVISION OF 7.5KM ROADS WITHIN BSU CAMPUSES, MAKURDI.	05050122000100 - Schools' infrastructure construction and rehabilitation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	40,961,938.18	29,049,052.11	40,000,000.00

REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS	05050122000200 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,721,124.24	2,335,671.00	5,000,000.00
REHABILITATION/REPAIR OF OFFICE BUILDINGS FOR BSU	05050122000300 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,692,028.54	2,115,790.00	5,000,000.00
RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC RESEARCH, FOOD TECHNOLOGY, FOOD DEVELOPMENT, TEST ANALYSIS, NUTRITION AND HEALTH, FOOD PRESERVATION, ADDITIVES, FOOD MACHINERY	05060222000400 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,913,933.86	1,890,042.00	4,000,000.00
CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF CLASSROOMS, HALL, HOSTEL, AUDITORIUM, LABORATORY AND OTHERS (TETFUND)	05050125000100 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	618,401.98	-	1,000,000.00
CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA MODERN E-LIBRARY, EQUIPPING	05050325000100 - Libraries and laboratories	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,689,695.39	2,528,900.00	5,000,000.00

AND FURNISHING AT BSU (TETFUND).							

MDA:	051703100200 - Benue State University College of Health Sciences						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					1,054,010,181.32	24,573,813.55	974,361,000.00
PURCHASE OF 2 NO. OFFICIAL AND 2 UTILITY VEHICLES FOR THE PROVOST, 6 TOYOTA CAMRY 2016 MODEL CARS FOR DEP. PROVOST, COLLEGE SEC., FINANCE CONTROLLER, DEANS OF BAMS, CLINICALS AND BASIC CLINICALS @ N6.5 EACH	13100125002900 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	298,442,617.93	-	320,060,000.00
PURCHASE OF 14 SEATER HUMER BUS FOR STUDENTS	13100126011800 - Reform of Government and Governance - General	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	50,000,000.00
PURCHASE OF FURNITURE & FITTINGS OF 50 No. SWIVEL CHAIRS, 100 No. VISITORS CHAIRS AND TABLES FOR THE NEW DEPARTMENTS OF THE COLLEGE	13100125003100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	53,680,912.44	16,879,773.55	55,010,000.00
PURCHASE OF 20 NO. COMPUTERS: LAPTOPS, DESKTOPS & 1 NO. SERVER	05060125001700 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	9,253,659.09	3,186,900.00	15,025,000.00

PURCHASE OF 10 NO. COMPUTERS COLOUR LASERJET PRINTERS	05060125001800 - ICT equipment, software and expertise	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	7,538,583.01	1,290,000.00	10,840,000.00
PURCHASE OF 8 NO. PHOTOCOPYING MACHINES	05060125001900 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	4,626,829.55	-	6,410,000.00
PURCHASE OF 3 NO. SCANNERS	05060125002000 - ICT equipment, software and expertise	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	5,038,641.60	-	5,801,000.00
PURCHASE OF POWER GENERATING PLANT - PURCHASE & INSTALLATION OF SOLR SYSTEM T THE COLLEGE	05010226000200 - Human and institutional capacity performance management	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	13,081,088.77	-	200,000,000.00
PURCHASE OF HEALTH MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED DEPARTMENTS AND THE DEPARTMENT OF ANATOMY	05050325000400 - Libraries and laboratories	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	26,162,177.55	-	40,005,000.00
PURCHASE OF TEACHING/LEARNING EQUIPMENT: (PROJECTORS TO FACILTATE TEACHING AND LEARNING)	05040225000600 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	14,785,506.19	-	20,000,000.00
PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH LIGHTS ETC)	05050525003200 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	1,453,454.31	-	5,210,000.00
CONSTRUCTION OF OFFICE BUILDING OF 3 NO. LABS, 1 EACH FOR PHYSIOLOGY, BIOCHEMISTRY AND PHARMACOLOGY DEPTS OF 300 CAPACITY EACH, 2 NO.	05050125002400 - Schools' infrastructure construction and rehabilitation	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	271,311,470.84	134,940.00	-

SIMULATION LABS FOR ANATOMY AND DEPT OF NURSING.							
CONSTRUCTION/PROVISION OF ELECTRICITY FROM AUDITORIUM 1 TO DEPTS OF RADIOGRAPHY AND MED. LAB SCIENCE AT COLLEGE OF HEALTH SCIENCES.	05050125002500 - Schools' infrastructure construction and rehabilitation	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	116,276,344.65	432,000.00	-
CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR FOR COLLEGE AND OVERHEAD TANK AT AUDITORIUM 1	05050425000100 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	10,658,664.93	-	150,000,000.00
REHABILITATION/REPAIRS OF OF RESIDENTIAL BUILDINGS: REPAIR OF EXISTING AUDITORIUM AT THE DEPT OF NURSING SCIENCES, 2 NO. HOSTEL FACILITIES AT THE COLLEGE AND FENCING OF NURSING DEPT.	05050125002600 - Schools' infrastructure construction and rehabilitation	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	212,688,813.75	1,394,200.00	50,000,000.00
REHABILITATION/REPAIRS OF WATER FACILITIES: BROKEN WATER PIPES AT THE COLLEGE	05050425000200 - Water, sanitation and hygiene	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	3,682,084.25	1,256,000.00	5,000,000.00
REHABILITATION OF THE 1 NO. COLLEGE WAREHOUSE	05050126001700 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10721300 - MAKURDI	-	-	35,000,000.00
RESEARCH ON INFANT MORTALITY RATE	05060225003300 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF	10721300 - MAKURDI	5,329,332.46	-	6,000,000.00

			TERTIARY EDUCATION				

MDA:	051704100100 - Benue State University of Agriculture, Science and Technology(BUAST),Ihugh						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					8,581,050,000.00	-	18,133,610,500.00
CONSTRUCTION / PROVISION OF ROAD NETWORK WITHIN THE CAMPUSES	05050126001800 - Schools' infrastructure construction and rehabilitation	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	150,000,000.00
CONSTRUCTION / PROVISION OF SPECILAIZED LABORATORIES AT A PERMANENT SITE	05050326000100 - Libraries and laboratories	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
LANDSCAPING AT THE PERMANENT SITE IN PREPARATION FOR CONSTRUCTIONS	05050126001900 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	125,000,000.00
CONSTRUCTION / PROVISION OF CLASSROOM BUILDINGS	05050126002000 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF SCHOOL/FACULTY BUILDINGS	05050126002100 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF ADMINISTRATIVE BUILDINGS	05050126002200 - Schools' infrastructure	23020101 - CONSTRUCTION / PROVISION OF	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	250,000,000.00

	construction and rehabilitation	OFFICE BUILDINGS					
CONSTRUCTION / PROVISION OF ULTRA-MODERN DIGITAL LIBRARY RESOURCES, EQUIPPING AND FURNISHING AT UAST.	05050325000200 - Libraries and laboratories	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	1,000,000,000.00	-	500,000,000.00
CONSTRUCTION / PROVISION OF ANIMAL DEMONSTRATION FARMS: POULTRY, FISHERY, SNAIL, CATTLE, PIGGERY	05050126002300 - Schools' infrastructure construction and rehabilitation	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE / PROVISION OF TRACTOR PLANT	01030126000600 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23010107 - PURCHASE OF TRUCKS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF RESEARCH CENTRES AND TRAINING CENTERS	05050126002400 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF OPEN INNOVATION HUB FACILITIES	05050126002500 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
LAND PREPARATION FOR CROP DEMONSTRATION FARMS	01030126000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	25,000,000.00

CONSTRUCTION / PROVISION OF PERIMETER FENCE AT UAST IHUGH	05050125001700 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	135,000,000.00	-	35,000,000.00
CONTRSUCTION / PROVISION OF SPORTING/RECREATION FACILITIES	05050126002600 - Schools' infrastructure construction and rehabilitation	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
DEVELOPMENT OF PATENTS & TRADEMARKS, COPYRIGHTS, INTELLECTUAL PROPERTY, LICENCES ETC.	05060226001100 - Research and development	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONDUCT OF VERIFICATIONS, ACCREDITATIONS, ASSESSMENTS, MONITORING VISITS	05010326000200 - Education sector coordination mechanisms	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	600,000,000.00
CONSTRUCTION / PROVISION OF DAM AND RETICULATION	05050426000100 - Water, sanitation and hygiene	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	787,560,500.00
CONSTRUCTION / PROVISION OF INDUSTRIAL PROCESSING ZONE	05050126002700 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF FOOD PROCESSORS FOR THE INDUSTRIAL PROCESSING ZONE	05050226000100 - Furnishing	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF ADDITIONAL MOTOR VEHICLES: 2 NO.	05010325005400 - Education sector	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF	10742400 - STATE WIDE	1,000,000,000.00	-	500,000,000.00

TOYOTA LAND CRUISER PRADO JEEPS, 4 NO. TOYOTA CORROLA, 2 NO. TOYOTA COASTER BUSES, 4 NO. TOYOTA HILUX VANS.	coordination mechanisms		TERTIARY EDUCATION				
CONSTRUCTION / PROVISION OF INTERNATIONAL CONFERENCE CENTRE WITH SHOPPING MALLS	05050125003800 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	1,000,000,000.00	-	500,000,000.00
CONSTRUCTION / PROVISION OF STATE-OF-THE ART HALL AND AUDITORIUM, CLASSROOMS, LABORATORY AND OTHERS.	05050125003900 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	1,800,000,000.00	-	700,000,000.00
PURCHASE OF FURNISHINGS AND FURNITURE FOR BUILDINGS, HOSTELS, HALLS	05050226000200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF HOSTELS, MALE AND FEMALE	05050126002800 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF STAFF HOUSING QUARTERS AND LODGES	05050126002900 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	500,000,000.00
PURCHASE OF 1 TANKER FIRE TRUCKS-XCMG YZR5110 2024 MODEL FOR TWO CAMPUSES	05050526000200 - School safety	23010107 - PURCHASE OF TRUCKS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	200,000,000.00

PURCHASE OF STATE-OF-THE-ART AMBULANCE SERVICE BUSES: 1 TOYOTA HIACE 2025 MODEL	05020426000100 - School-based health	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	150,000,000.00
CONSTRUCTION OF A BESPOKE FIRE SERVICE STATION AT THE CAMPUS	05050526000300 - School safety	23020110 - CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	580,000,000.00
3.5MW SOLAR POWERED ELECTRIFICATION PROJECT AT UAST, IHUGH	05050526000400 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	100,000,000.00
PURCHASE OF A MOBILE FOOD TRUCK/TRAILER	05020326000100 - School feeding	23010107 - PURCHASE OF TRUCKS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	150,000,000.00
CONSTRUCTION OF UAST HIGH-END RESTAURANT	05050126003000 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	510,000,000.00
FURNISHING, EQUIPPING, DÉCOR & START-UP OF UAST RESTAURANT	05050226000300 - Furnishing	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	490,000,000.00
PURCHASE AND ASSEMBLY OF 50 NO. TRACTORS FOR UAST ACROSS THE STATE	05010226000300 - Human and institutional capacity performance management	23010107 - PURCHASE OF TRUCKS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10742400 - STATE WIDE	-	-	500,000,000.00
CONTINGENCY FOR FURNITURE, FITTINGS, INTERIOR	05050226000400 - Furnishing	23010112 - PURCHASE OF OFFICE	70941 - FIRST STAGE OF	10712300 - VANDEIKYA	-	-	500,000,000.00

DESIGN/DÉCOR OF BUILDINGS		FURNITURE AND FITTINGS	TERTIARY EDUCATION				
PURCHASE AND PLANTING OF 50,000 TENERA PALM TREES ACROSS THE CAMPUS	05100126002800 - Education Not Elsewhere Classified	23040101 - TREE PLANTING	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	-	-	135,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. SET OF OFFICE EXECUTIVE SWIVEL CHAIRS AND TABLES	05050225005800 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	7,000,000.00	-	7,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING AND EQUIPPING OF LABORATORIES AT UAST, IHUGH.	05050225005900 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	100,000,000.00	-	100,000,000.00
PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, DESKTOPS & SERVERS AND OTHER ACCESSORIES. 10 NO. APPLE IPAD TABLETS)	05060125001900 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	50,000,000.00	-	50,000,000.00
PURCHASE OF 10 NO. BIZHUB COMPUTER PRINTERS (COLOURED A4, A3 & WIRELESS PRINTER)	05060125002000 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	5,000,000.00	-	5,000,000.00
PURCHASE OF 3 NO. A3 SHARP PHOTOCOPYING MACHINES	05060125002100 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	1,750,000.00	-	1,750,000.00

PURCHASE OF 2 NO. 250KVA JMG SOUND PROOF POWER GENERATING SET	05050525001000 - School safety	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	14,350,000.00	-	14,350,000.00
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES, BULLETIN BOARDS, SMART BOARDS ETC.	05040225000800 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	12,450,000.00	-	12,450,000.00
PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - WALKIE-TALKIE RADIO AND BASE STATION, CCTV CAMERA, HANDHELD SCANNERS, LED TOURCHES ETC.FOR UAST	05050525006000 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	5,500,000.00	-	5,500,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF STAFF LODGE AT UAST, IHUGH	05050125004000 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	450,000,000.00	-	450,000,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF MALE AND FEMALE HOSTELS AT UAST, IHUGH	05050125004100 - Schools' infrastructure construction and rehabilitation	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	1,000,000,000.00	-	1,000,000,000.00

CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - CONSTRUCTION OF AGRICULTURAL SMART FARMS FOR ANIMAL AND CROPS AT UAST, IHUGH.	01030125000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	10712300 - VANDEIKYA	1,000,000,000.00	-	1,000,000,000.00

MDA:	051705400100 - Benue State Teaching Service Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					92,501,171.77	-	828,184,453.85
PURCHASE OF 72 NOS OF OFFICE TABLES AND 72 NOS OF SWIVEL OFFICE CHAIRS	05050225006200 - Furnishing	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	10,023,989.88	-	10,032,900.00
DRILLING OF 1NO OF SOLAR MOTORISED BOREHOLE AT TSB HEADQUARTERS	05050425000200 - Water, sanitation and hygiene	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	13,856,264.40	-	14,156,264.00
PURCHASE OF 1 NO OF PRADO LANDCRUISER SUV TOYOTA JEEP	05010326000300 - Education sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	85,000,000.00
PURCHASE OF 10NOS OF HP 17T TORCHSCREEN LAPTOP INTEL COREI7, 32GB RAM 1TB	05060126000100 - ICT equipment, software and expertise	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-
PURCHASE OF 3 HILUX VEHICLES FOR MONITORING AND SUPERVISION	05010326000400 - Education sector coordination mechanisms	23010106 - PURCHASE OF VANS	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	195,100,000.00
PURCHASE OF 18 SEATER TOYOTA (HUMMER) BUS FOR MONITORING AND SUPERVISION	05010326000500 - Education sector	23010108 - PURCHASE OF BUSES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	75,100,000.00

	coordination mechanisms						
PURCHASE OF 10 NOS OF HP LASERJET (M2727NF MFP) PRINT/PHOTOCOPIER MACHINES	05060126000200 - ICT equipment, software and expertise	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-
PURCHASE OF 10 NOS OF FIRE EXTINGUISHERS, 10 FIRE BUCKETS AND 5 FIRE BLANKETS	05050526000500 - School safety	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	867,500.00
PURCHASE OF 1 NOS OF LCD PROJECTORS FOR TSB HEADQUARTERS	05060126000300 - ICT equipment, software and expertise	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	470,000.00
PURCHASE OF SPORTS EQUIPMENTS FOR 289 POST PRIMARY SCHOOLS IN BENUE	05020126000100 - Early Childhood Care, Development and Education (ECCDE)	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	9,800,000.00
PURCHASE OF 10 WIRELESS SOLAR POWERED V380-4G LENS CCTV CAMERAS FOR TSB HEADQUARTERS	05050526000600 - School safety	23010128 - PURCHASE OF SECURITY EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	1,500,000.00
BUILDING OF LOCAL AREA NETWORK, WEBSITE DESIGN, WEB HOSTING, EMAIL HOSTING AND INTERNET CONNECTIVITY	05060126000400 - ICT equipment, software and expertise	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	1,600,000.00
RENOVATION/REMODELLING OF 3 NOS OF OFFICE BLOCKS AT TSB HEADQUARTERS	05050125004200 - Schools' infrastructure construction and rehabilitation	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	68,620,917.49	-	153,836,957.52
CONSTRUCTION OF 1 NO BLOCK OF OFFICES AND CONFERENCE HALL	05050126003100 - Schools' infrastructure	23020101 - CONSTRUCTION /	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-

	construction and rehabilitation	PROVISION OF OFFICE BUILDINGS					
CONSTRUCTION OF 1 NO GATE/GATE HOUSE	05050126003200 - Schools' infrastructure construction and rehabilitation	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	22,092,520.87
CONSTRUCTION OF 1 NO OF BLOCK OF COMPUTER BASED TEST (CBT) CENTRE IN TSB HEADQUARTERS	05050126003300 - Schools' infrastructure construction and rehabilitation	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	130,108,311.46
CONSTRUCTION OF 289 NOS TRADE AND ENTREPRENEURSHIP CENTRE BUILDINGS IN POST PRIMARY SCHOOLS	05050126003400 - Schools' infrastructure construction and rehabilitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-
CONSTRUCTION OF 60 NOS OF BLOCK OF COMPUTER BASED TEST (CBT) CENTRE IN GOVT SEC. SCH IN BENUE	05050126003500 - Schools' infrastructure construction and rehabilitation	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-
LANDSCAPING AND INTERLOCKING (420 X 200 SQ METERS) OF TSB HEADQUARTERS	05050126003600 - Schools' infrastructure construction and rehabilitation	23040102 - EROSION & FLOOD CONTROL	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	128,520,000.00
CONSTRUCTION AND INSTALLATION OF 240W SOLAR LED LIGHT PANELS IN TSB HEADQUARTERS	05050126003700 - Schools' infrastructure construction and rehabilitation	23010119 - PURCHASE OF POWER GENERATING SET	70922 - UPPER-SECONDARY EDUCATION	10742400 - STATE WIDE	-	-	-

MDA:	051705500100 - Benue State Science and Technical Education Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					129,841,918.19	-	129,841,918.19
PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID FOR TECHNICAL SCHOOLS IN THE 3 SENATORIAL ZONES IN BENUE STATE.	05040224000100 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70922 - UPPER-SECONDARY EDUCATION	10721300 - MAKURDI	129,841,918.19	-	129,841,918.19

MDA:	051705600100 - Benue State Scholarship Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					2,422,423.85	-	1,140,417.26
PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES	05010125012800 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70961 - SUBSIDIARY SERVICES TO EDUCATION	10742400 - STATE WIDE	2,422,423.85	-	1,140,417.26

MDA:	052100100100 - Ministry of Health and Human Services						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					18,213,838,282.99	4,011,859,300.00	14,877,151,633.45
REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES:UPGRADING OF GENERAL HOSPITAL IN ZONE A TO SPECIALIST HOSPITAL	040501230060 02 - Functional health facilities	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	968,969,538.72	-	-
COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES (MAKURDI)	040501230061 02 - Functional health facilities	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	48,448,476.94	-	48,448,476.94
RENOVATION OF STATE MEDICAL STORE (APIR) (PHARMA GRADE WAREHOUSE)	040501230062 02 - Functional health facilities	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	387,818,375.52	-	500,000,000.00
IMPLEMENTATION, EXPANSION AND STRENGTHENING OF FREE MCH FOR UNDER 5 CHILDREN AND ADOLESCENT REPRODUCTIVE HEALTH	040302230002 02 - Child health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	-

EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	040901230003 02 - Mobilising equity contributions and vulnerable group funds	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	48,448,476.94	-	100,000,000.00
INFRASTRUCTURE AND LOGISTICS FOR EMERGENCY PREPAREDNESS AND RESPONSE TO DISEASE OUTBREAKS (MEASLES, CELEBRO-SPINAL MENINGITIS ETC)	040307230007 02 - Emergency services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	72,672,715.40	-	72,672,715.40
INFRASTRUCTURE AND LOGISTICS FOR THE ELIMINATION OF NEGLECTED TROPICAL DISEASES IN THE STATE (CONSTRUCTION AND EQUIPING OF SPECIALISED DIAGNOSTIC LAB IN MAKURDI)	040304230005 02 - Communicable diseases	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	290,690,861.62	-	50,000,000.00
NUT.2.MIYCN MATERNAL,INFANT AND YOUNG CHILD NUTRITION: PROCUREMENT OF MEDICAL CONSUMABLES TO IMPROVE NUTRITIONAL STATUS AND REDUCE MATERNAL AND CHILD MORTALITY RATE.	040303230003 02 - Adolescent health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	300,000,000.00
SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI	040502230014 02 - Planned Preventive	23050101 - RESEARCH AND	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	222,862,993.91	-	222,862,993.91

ULCER TO IMPROVE ACCESS TO QUALITY TB PREVENTION, DIAGNOSIS AND TREATMENT IN THE STATE AND PURCHASE OF MEDICAL CONSUMABLES	Maintenance (PPM)	DEVELOPMENT					
SUPPORT FOR MENTAL HEALTH: PROCUREMENT OF PSYCHOTROPIC MEDICINES TO STRENGTHEN MENTAL HEALTH SERVICES AND PROVIDE EFFECTIVE SERVICES TO CONTAIN DRUG ABUSE. PROVIDE REHABILITATION CENTER AND SERVICES FOR MANAGING ADDICTS. STATE SUICIDE PREVENTION COMMITTEE	040502230015 02 - Planned Preventive Maintenance (PPM)	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	290,690,861.62	-	100,000,000.00
STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION, REVIEW, AND COLLATION FOR LAST MILE DISTRIBUTION TO FUNCTIONAL MALARIA, NTD, FP AND HIV SITES)	040601230007 02 - Sustainable drug supply	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	29,069,086.16	-	20,000,000.00
DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN	040703230007 02 - Research and development	23050101 - RESEARCH AND	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	48,448,476.94	-	48,448,476.94

RESOURCE FOR HEALTH FOCAL PERSONS IN THE 23 LGAS AND OTHER HEALTH ESTABLISHMENTS IN THE STATE.	(Institutional Review Board, Clinical Trials)	DEVELOPMENT					
STATE DRUG ABUSE COMMITTEE	040103230002 02 - Health sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	-
LASSA FEVER OUTBREAK RESPONSE, THROUGH CASE DETECTION, TREATMENT, INFECTION CONTROL AND COMMUNITY AWARENESS	040307230008 02 - Emergency services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	19,379,390.77
SERVICE CONCESSION ASSETS (PPP) FAMILY PLANNING ACTIVITIES	040301230005 02 - Reproductive, maternal and neonatal health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	145,345,430.81	-	-
HMIS AND LMCU, MALARIA, IMMUNIZATION, EMERGENCY PREPAREDNESS, NUTRITION, MATERNAL AND CHILD HEALTH, HEPATITIS CONTROL AND FOOD SAFETY.	040307230009 02 - Emergency services	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	-
BUILDING / EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, AGASHA	061001230079 00 - Housing and Urban	23020118 - CONSTRUCTION / PROVISION	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	24,224,238.47	-	-

	Development - General	OF INFRASTRUCTURE					
CONSTRUCTION OF ENVIRONMENTAL HEALTH DEMONSTRATION GROUND, AGASHA	06100123008000 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	6,782,786.77	-	6,782,786.77
PURCHASE OF 80NO. PRACTICAL WORK TABLES AND SEATS, AGASHA	13100123020400 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	3,875,878.15	-	3,875,878.15
PURCHASE OF 150 DUAL DESK STUDENTS SEATS, AGASHA	13100123020500 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	11,627,634.46	-	11,627,634.46
CONSTRUCTION/ EQUIPPING OF COMMUNITY HEALTH DEMONSTRATION ROOM, AGASHA	06100123008100 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	7,751,756.31	-	-
CONSTRUCTION / EQUIPPING OF SCIENCE LABORATORY, AGASHA	06100123008200 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	33,913,933.86	3,811,000.00	33,913,933.86
CONSTRUCTION/ EQUIPPING OF ICT UNIT WITH PURCHASE OF 120	06100123008300 - Housing and Urban	23020127 - CONSTRUCTION OF ICT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	20,348,360.31	3,340,000.00	20,348,360.31

HP LAPTOP COMPUTERS, AGASHA	Development - General	INFRASTRUCTURES					
BUILDING OF ADMINISTRATIVE BLOCK WITH OFFICES AGASHA	06100123008400 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	174,414,516.97	3,333,300.00	-
BUILDING OF 3NO. CLASSROOMS WITH OFFICES ATTACHED FOR AGASHA	06100123008500 - Housing and Urban Development - General	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	27,131,147.08	-	27,131,147.08
COMPLETION OF 1NO. FEMALE STUDENTS HOSTELS COLLAGE OF NURSING	06100123008600 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87
RENOVATION/EQUIPPING OF SCHOOL AUDITORIUM WITH DETACHEABLE SEAT COLLAGE OF NURSING	06100123008700 - Housing and Urban Development - General	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	38,758,781.55	-	38,758,781.55
REMODELING OF HMB HEADQUARTERS IN MAKURDI	06100123008800 - Housing and Urban Development - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	796,896,953.87	-	796,896,953.87
CAPACITY BUILDING TRAINING OF OHS EMPLOYEES	04070325000102 - Research and development (Institutional Review Board, Clinical Trials)	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	29,069,086.16	-	-

PROCUREMENT OF MEDICAL CONSUMABLES FOR MATERNAL AND CHILD HEALTH PROGRAMME FOR REPRODUCTIVE HEALTH	04030125000102 - Reproductive, maternal and neonatal health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	185,073,181.90	-	152,073,181.90
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FIRE PROOF CABINETS, 10NO LG TV SETS (24" & 43"), 12 AC SPLIT UNITS AND 3 NO. LG REFRIGERATORS FOR COLLAGE OF NURSING	13100125001600 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	28,778,395.30	-	28,778,395.30
PURCHASE OF 54NO. HP COMPUTERS, 50 DESKTOP & 5 LAPTOPS (HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD, WI-FI 6, WINDOWS 11 HOME, ESTABLISHMENT OF SCHOOL OF NURSING WEBSITE AND OTHER ACCESSORIES) FOR COLLAGE OF NURSING	11100125001200 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	15,000,000.00
PURCHASE OF 100NO. WOODEN BUNK- BEDS FOR STUDENTS OF COLLEGE OF NURSING	13100125001700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	9,689,695.39	-	9,689,695.39
PURCHASE OF POWER GENERATING SET (SOLAR SYSTEM, 1NO. 3KVA MIKANO GENERATOR AND 1NO.	14100125000300 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	14,534,543.08	-	14,534,543.08

TRANSFORMER FOR COLLEGE OF NURSING							
PURCHASE OF 30NO FIRE EXTINGUISHERS FOR COLLEGE OF NURSING	040501250001 02 - Functional health facilities	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	1,453,454.31	-	1,453,454.31
PURCHASE OF 5NO MANUAL AND ELECTRICAL BIRTH SIMULATORS IN DEMONSTRATION LABORATORIES FOR COLLEGE OF NURSING	040501250002 02 - Functional health facilities	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	9,689,695.39	-	9,689,695.39
CONSTRUCTION OFADMINISTRATIVE BLOCK & CONSTRUCTION OF ACADEMIC STAFF COMPLEX FOR COLLEGE OF NURSING	061001250011 00 - Housing and Urban Development - General	23020101 - CONSTRUCTI ON / PROVISION OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	290,690,861.62	-	-
PURCHASE OF LABORATORY EQUIPMENT: PIPETTES, SCALES, CENTRIFUGE, BUNSEN BURNER, HOT PLATE, INCUBATOR, STIRRER, WATER BATH AND FUME HOODS, MICROSCOPE, TEST TUBES & RACK, BEAKERS, MAGNIFYING GLASS, VOLUMETRIC FLASK, THERMOMETER, PETRI DISH, TONGS, SPATULA, CRUCIBLE AND LITMUS PAPER AND OTHERS.	040501250003 02 - Functional health facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	24,224,238.47	-	24,224,238.47

BENUE STATE FAMILY PLANNING SERVICE DELIVERY AND PROGRAMME MANAGEMENT: FAMILY PLANNING/CONTRACEPTION METHOD - EXPANDING ACCESS TO CONTRATION IN BENUE THROUGH DRUGS ACROSS THE 23 LOCAL GOVERNMENT AREA	040301250002 02 - Reproductive, maternal and neonatal health	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	281,001,166.23	-	50,000,000.00
BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: CONSTRUCTION/EQUIPPING OF ICT UNIT, BUILDING/EQUIPPING OF ENVIRONMENTAL HEALTH MUSEUM, BUILDING OF THREE CLASSROOMS WITH OFFICES ATTACHED, ELECTRIFICATION OF BLOCK "A" AND PROVISION OF SOLAR STREETS LIGHTS IN THE SCHOOL	061001250012 00 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	263,947,302.35	1,375,000.00	263,947,302.35
BENUE STATE SCHOOL OF HEALTH TECHNOLOGY, AGASHA: ACCREDITATION FEES (MEDICAL LAB. SCI. COUNCIL, ENVIRONMENTAL HEALTH COUNCIL AND PUBLIC HEALTH) AND RE-ACCREDITATION OF	061001250013 00 - Housing and Urban Development - General	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	53,293,324.63	-	53,293,324.63

COMMUNITY HEALTH DEPARTMENT AND PHARMACY TECHNICIAN DEPARTMENT. (FINAL PAYMENT)							
PHEOC - CONSTRUCTION OF A HYGIENIC CONVENIENCE FACILITY AND SECURITY POST AND CONSTRUCTION OF A BURGLARY PROOF AT THE ENTRANCE, AND BARBWIRE AT THE FENCE WITH SUPPORT FOR PHEOC ACTIVITIES.	040503250001 02 - Facility electrification, water and sanitation	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	67,614,694.41	-	67,614,694.41
NUTRITION UNIT, DEPARTMENT OF PUBLIC HEALTH COMMEMORATION OF THE WORLD FOOD SAFETY DAY, COMMEMORATION OF THE WORLD BREAST FEEDING WEEK, INFANT AND YOUNG CHILD NUTRITION (MIYCN) AND BABY FRIENDLY HOSPITAL INITIATIVE (BFHI) IN THE STATE.	040306250001 02 - Nutrition	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	227,707,841.60	-	-
STATE HIV/AIDS, VIRAL HEPATITIS AND STI CONTROL PROGRAMME (SASCP) - PROCUREMENT OF HIV TESTING KITS AND O.I DRUGS, PROCUREMENT OF VIRAL HEPATITIS	040304250001 02 - Communicable diseases	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	223,358,578.97	-	223,358,578.97

TESTING KITS, ANTIVIRAL DRUGS TO HEALTH FACILITIES IN THE STATE							
SUPPORT FOR WATER SANITATION AND HYGIENE (WASH) ACTIVITIES IN HEALTH CARE FACILITIES IN THE STATE	040503250002 02 - Facility electrification, water and sanitation	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	29,069,086.16	-	29,069,086.16
SEED STOCK FOR TAKE-OFF OF STATE DRUG MANAGEMENT AGENCY (DMA)	040703250002 02 - Research and development (Institutional Review Board, Clinical Trials)	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87
GENDER BASED VIOLENCE INTERVENTION: SUPPORTING SURVIVORS, ENHANCING HEALTH CARE CAPACITY AND FOSTERING COMMUNITY ENGAGEMENT	040201250001 02 - Community interventions	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	65,889,928.63	-	65,889,928.63
SUPPORT FOR MEDICAL SERVICES: SUPERVISION AND INSPECTION OF MEDICAL FACILITIES, CONTROL OF QUACKERY AND ESTABLISHMENT OF PORTAL	040704250001 02 - Monitoring and Evaluation (M&E)	23050103 - MONITORING AND EVALUATION	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	17,441,450.69	-	10,000,000.00
PURCHASE AND INSTALLATION OF DIGITAL INFRASTRUCTURE (A	111001250013 00 - Information Communicatio	23010113 - PURCHASE OF COMPUTERS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	436,036,292.42	-	400,000,000.00

HEALTH INFORMATION MANAGEMENT SYSTEM) IN HOSPITALS MANAGEMENT BOARD (HMB) MAKURDI AND 23 GENERAL HOSPITALS IN THE STATE	n and Technology - General						
PRODUCTION OF NHMIS DATA TOOLS FOR ALL HEALTH FACILITIES IN THE STATE	040703250003 02 - Research and development (Institutional Review Board, Clinical Trials)	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	193,793,907.74	-	193,793,907.74
PURCHASE OF MEDICAL EQUIPMENT, DRUGS AND OTHER MEDICAL CONSUMABLES (USAID, GLOBAL HEALTH FUND) FINAL PAYMENT	040601250001 02 - Sustainable drug supply	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	10,138,069,640.09	4,000,000,000.00	2,138,069,640.09
CONSTRUCTION OF PERIMETER FENCE FOR GENERAL HOSPITALS IN THE 23 LGAS OF THE STATE	061001250014 00 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	1,040,326,621.88	-	1,040,326,621.88
PURCHASE AND INSTALLATION OF SOLAR ENERGY INFRASTRUCTURE - 280 KVA GENERATOR FOR ALL THE 23 GENERAL HOSPITALS INCLUDING HMB HEADQUARTER	141001250004 00 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	213,173,298.52	-	213,173,298.52
PURCHASE OF AMBULANCE/ CALL VANS FOR 6 GENERAL	131001250018 00 - Reform of Government	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	96,896,953.87	-	96,896,953.87

HOSPITALS IN THE 3 SENATORIAL ZONES FOR SEMSAS TAKE OFF	and Governance - General						
PURCHASE OF OFFICE EQUIPMENTS FOR DEPARTMENT OF LEGAL SERVICES ACTIVITIES: PURCHASE OF OFFICE FURNITURE AND FITTINGS:10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXECUTIVE OFFICE CUPBOARD, 7NO.32" LG TELEVISION SET, 6NO. LG 2.0HP FLOOR STANDING AIR-CONDITIONER, 2NO. 4 TIER ADJUSTABLE SHELVES, 10NO. STC CEILING FANS & 6NO. LG REFRIGERATOR	131001250020 00 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	2,616,217.75	-	2,616,217.75
PURCHASE OF 100KVA GENERATOR COHT AGASHA.	141001250005 00 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	7,751,756.31	-	7,751,756.31
RENOVATION OF OFFICE BUILDINGS, CLASS ROOMS, SCHOOL AUDITORIUM AND STUDENTS HOSTELS, AT AGASHA	061001250015 00 - Housing and Urban Development - General	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	19,379,390.77	-	19,379,390.77
RE-BUILDING OF COLLAPSED FENCE AND RE-CONSTRUCTION OF	061001250016 00 - Housing and Urban	23030106 - REHABILITATION / REPAIRS	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	7,267,271.54	-	7,267,271.54

DRAINAGES AT AGASHA SCHOOL PREMISE	Development - General	- PUBLIC SCHOOLS					
RENOVATION OF STAFF QUARTERS AT COHS, AGASHA	061001250017 00 - Housing and Urban Development - General	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	13,565,573.54	-	-
DEVELOPMENT OF HEALTH SECTOR ANNUAL OPERATIONAL PLAN IN LINE WITH THE SECTOR WIDE APPROACH	040103260001 02 - Health sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	120,000,000.00
SUPPORT FOR STRONGER DIGITAL FOUNDATION IN THE HEALTH SECTOR (HOPE HEALTH DISBURSEMENT LINKED INDICATOR 11)	040102260002 02 - Human and institutional capacity performance management	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	56,805,625.76
REHABILITATION/ REPAIR OF 23 GENERAL HOSPITALS STRUCTURES	061001260045 00 - Housing and Urban Development - General	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	1,436,000,000.00
PURCHASE OF MEDICAL EQUIPMENTS FOR ALL THE 23 GENERAL HOSPITALS: DIAGNOSTIC EQUIPMENTS, SURGICAL EQUIPMENT, PATIENT CARE EQUIPMENTS, ICU EQUIPMENT ETC	131001260119 00 - Reform of Government and Governance - General	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	1,506,708,000.00
PURCHASE OF DRUGS AND OTHER MEDICAL	040601260001 02 -	23050101 - RESEARCH	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	500,000,000.00

CONSUMABLES FOR THE 23 GENERAL HOSPITALS	Sustainable drug supply	AND DEVELOPMENT					
CONSTRUCTION OF VIP STANDARD PATIENT TOILETS FOR THE 23 GENERAL HOSPITALS	061001260046 00 - Housing and Urban Development - General	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	208,265,000.00
SINKING OF BOLE HOLE AND WATER ELECTRICULATION IN ALL THE 23 GENERAL HOSPITALS IN THE STATE	101001260022 00 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	506,540,392.48
CONSTRUCTION OF MEDICAL WASTE INCINERATION FOR THE 23 GENERAL HOSPITALS	091001260026 00 - Environmental Improvement - General	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	480,000,000.00
MALARIA ELIMINATION: PROCUREMENT OF MEDICAL COMMODITIES INFRASTRUCTURE SUPPORT AND CAPACITY STRENGTHENING FOR MALARIA ELIMINATION PROGRAM	040304260001 02 - Communicable diseases	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	800,000,000.00
PROCUREMENT OF ICT EQUIPMENT AND LOGISTICS TO ORGANISE STATE COUNCIL ON HEALTH	040101260001 02 - Legal, policy, regulations and standards,	23010124 - PURCHASE OF TEACHING / LEARNING	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	100,000,000.00

AND ATTEND THE NATIONAL COUNCIL ON HEALTH	guidelines and protocols development and reviews	AID EQUIPMENT					
STRENGTHENING STATE LEVEL COORDINATION OF HEALTH FINANCING MECHANISMS AND PARTNER INTERVENTIONS	040103260002 02 - Health sector coordination mechanisms	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	35,000,000.00
PROCUREMENT OF DIAGNOSTIC, SCREENING AND TREATMENT EQUIPMENT FOR NON-COMMUNICABLE DISEASES, EYE HEALTH, OCCUPATIONAL HEALTH AND SAFETY AND LABORATORY SERVICES	040305260001 02 - Non-communicable diseases	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	300,000,000.00
RENOVATION OF 50 PHCS (2 Bedroom Staff Quarter, Fence with Gate, Borehole, Facility Renovation)	040501260001 01 - Functional health facilities	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	1,000,000,000.00
PROCUREMENT OF 3 NO NEO-NATAL EQUIPMENTS FOR THREE GENERAL HOSPITALS IN THE THREE GEOPOLITICAL ZONES OF THE STATE	040301260001 02 - Reproductive, maternal and neonatal health	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	10742400 - STATE WIDE	-	-	30,000,000.00

MDA:	052100200100 - Benue State Health Insurance Agency						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					272,633,339.09	115,260,148.96	186,034,249.27
PURCHASE OF LAND: 200X200M ALONG GBOKO ROAD FOR OFFICE BUILDING FOR BENUE STATE HEALTH INSURANCE AGENCY (MINISTRY OF LAND SURVEY)	13100126011500 - Reform of Government and Governance - General	23010101 - PURCHASE / ACQUISITION OF LAND	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	30,000,000.00
PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE OFFICE SWIVEL CHAIRS	13100123021000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	484,484.77	-	7,606,410.88
PROCUREMENT OF 3NO. LG 32" TV SETS	11100123012100 - Information Communication and Technology - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	7,121,926.11	-	-
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR ENROLLMENT OF STATE AND LOCAL GOVERNMENT WORKERS/INFORMAL SECTOR	11100123012200 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	89,145,197.56	24,197,732.64	57,923,992.31

MONITORING AND EVALUATION OF ALL BASELINE FACILITIES	04070423000404 - Monitoring and Evaluation (M&E)	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	60,276,086.78	28,048,584.56	30,251,923.04
RESEARCH AND DEVELOPMENT FOR QUALITY ASSURANCE	04070323000804 - Research and development (Institutional Review Board, Clinical Trials)	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	115,605,643.86	50,000,000.00	44,842,923.04
REGISTRATION OF 700 IDPS IN BENUE STATE BY UNICEF	13100126011600 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	13,013,831.76	15,409,000.00

MDA:	052102600100 - Father Moses Oshio Adasu University Teaching Hospital (FMOAUTH)						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					6,865,705,656.40	717,524,634.32	11,901,376,868.84
PURCHASE OF 2 NO. TOYOTA CAMRY XSE V6 (3.5L V6 8A), 1 NO. TOYOTA LAND CRUISER JEEP 2023 MODEL, VXL V6 ENGINE	04010322001603 - Health sector coordination mechanisms	23010105 - PURCHASE OF MOTOR VEHICLES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	580,731,251.68	-	520,000,000.00
PURCHASE OF 1 NO. 2022 MODEL TOYOTA HILUX VAN	04010322001703 - Health sector coordination mechanisms	23010106 - PURCHASE OF VANS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	129,069,086.16	-	145,000,000.00
PURCHASE OF 1 NO. MINI 30,000 LITERS WATER TANKER TRUCK FOR BSUTH	04010322001803 - Health sector coordination mechanisms	23010107 - PURCHASE OF TRUCKS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	53,293,324.63	-	85,000,000.00
PURCHASE OF 1 NO. 32 SEATER, 2023 MODEL TOYOTA COASTER BUS WITH DIESEL ENGINE	04010322001903 - Health sector coordination mechanisms	23010108 - PURCHASE OF BUSES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	101,741,801.57	-	200,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE & HOSPITAL - 500 SWIVEL CHAIRS, 500 OFFICE DESKS,	13100122002000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	60,415,324.00	17,321,388.00	127,000,000.00

1000 PATIENT SEATS, 55 TV SETS, 80 A/Cs							
PURCHASE OF 100 No. HP COMPUTER LAPTOPS . HP DESK TOPS. ICT EQUIPMENT & ACCESSORIES	11100122000800 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	87,830,800.00	14,828,850.00	85,000,000.00
PURCHASE OF 65 NO. HP COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	11100122000900 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	16,794,809.88	6,764,250.00	19,500,000.00
PURCHASE OF 15 NO. PHOTOCOPYING MACHINES	11100122001000 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	19,198,077.19	4,088,300.00	24,750,000.00
PURCHASE OF 10 NO. SHREDDING MACHINES	11100122001100 - Information Communication and Technology - General	23010117 - PURCHASE OF SHREDDING MACHINES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	800,000.00	400,000.00	673,750.00
PURCHASE OF 10 NO. HP SCANNERS	11100122001200 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	709,954.29	185,000.00	732,690.00
ACQUISITION OF SOLAR & INVERTER SYSTEM AND GREEN ENERGY, PURCHASE OF 5 NO. 250KVA POWER GENERATING SET	14100122000500 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	91,939,705.71	16,098,000.00	1,760,000,000.00
PURCHASE OF ONCOLOGY /CANCER, O & G: MATERNAL FETAL MEDICINE &	04050122000103 - Functional health facilities	23010122 - PURCHASE OF HEALTH /	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	295,538,125.89	131,748,635.50	1,027,609,772.84

OPERATING THEATRE EQUIPTS, PROCEDURE COUCH FOR COLPOSCOPY (YSEN MED), MODERN COLPOSCOPE (MEDICARE) WITH 36 MONITOR, MINILAPAROTOMY KIT FOR BTL, HYSTEROSCOPIC SET, RIGID CYTOSCOPE ETC FOR O & G5 PCR EQUIP FOR MOLECULAR LAB, 6 ICU VENTILATORS, 5 OPHTHALMIC EQUIP, 5 DIALYSIS MACHINES, CT SCAN, MOBILE X-RAYS, O&G, SURGERY EQUIP, ENDOSCOPY SUITES,)		MEDICAL EQUIPMENT					
ONCOLOGY CANCER CENTRE, NEW ADMIN ANNEX BUILDING, SCHOOLS (PERIMETER FENCING), E-LIBRARY FOR MEDICAL LIBRARY, STUDENTS HOSTEL, VIP CLINIC	04050122000203 - Functional health facilities	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	4,098,039,876.00	338,869,032.00	2,040,986,199.00
CONSTRUCTION OF MINI WATER WORKS, 200,000 LITRES OF WATER RESERVOIR, RETICULATION AND DISTRIBUTION SYSTEM - BOTH	10100122000100 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	186,817,327.08	-	1,492,800,000.00

OVERHEAD RESERVOIRS							
REHABILITATION / REPAIRS OF 10 NO. BOREHOLES & OTHER WATER FACILITIES AT BSUTH	10100122000200 - Water Resources and Rural Deve - General	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	127,177,251.96	24,732,000.00	431,250,000.00
EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	09100122000100 - Environmental Improvement - General	23040102 - EROSION & FLOOD CONTROL	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	33,859,500.00	16,929,750.00	29,032,895.00
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS & RESERVES: ACADEMIC PARKS	08100122000300 - Youth - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	63,709,747.17	-	65,750,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING NEW SERVICE UNITS AND OFFICES AT BSUTH, MUHAMMADU BUHARI MOTHER & CHILD HOSPITAL, AND OUTREACHES	13100124001100 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	57,449,428.77	15,190,775.00	100,289,200.00
PURCHASE OF 50 NO. HP COMPUTER LAPTOP FOR MBMCH	11100124001400 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	58,271,750.00	-	42,500,000.00
INFRASTRUCTURAL REMODELING AND REHABILITATIONS OF HOSPITAL FACILITIES, MBMCH, VIP CLINIC,	04030122000103 - Reproductive, maternal and neonatal health	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	58,138,172.32	43,275,063.65	1,071,000,000.00

RADIOLOGY AND LAB BUILDINGS							
ACQUISITION OF PAYROLL , GENERAL ACCOUNTING, HOSPITAL INFORMATION MGT SOFTWARE, ASSETS & INVENTORY MGT SYSTEMS	11100122001300 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	577,502,361.76	-	877,502,362.00
REHABILITATION / REPAIRS/RENOVATION OF ADMIN BLOCK, ACADEMIC BLOCK, GOPD/A&E BLOCK, PSYCHIATRY BLOCK, STUDENT HOSTEL, DOCTORS QUARTERS	04050122000303 - Functional health facilities	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70731 - GENERAL HOSPITAL SERVICES	10721300 - MAKURDI	166,677,980.34	87,093,590.17	1,755,000,000.00

MDA:	052102700100 - Benue State Primary Health Care Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					37,789,812.01	718,500.00	8,720,725.84
PURCHASE OF 10NO. SET OF EXEC OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE CABINET, 4NO.EXEC OFFICE CUPBOARD, 7NO.32" LG TV SET, 6NO. LG 2.0HP AIR-CON, 2NO. 4 TIER SHELVES, 10NO. STC CEILING FANS & 6NO. LG FRIGE	04010326000301 - Health sector coordination mechanisms	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	4,844,847.69	-	4,844,847.69
PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	04010326000401 - Health sector coordination mechanisms	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	1,937,939.08	308,500.00	1,937,939.08
PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE FOR SECURITY GUARDS	04010326000501 - Health sector coordination mechanisms	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	1,937,939.08	-	1,937,939.08
CONSTRUCTION/PROVISION OF COLD STORE	04010326000601 - Health sector coordination mechanisms	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	29,069,086.16	410,000.00	-
PURCHASE OF 5 NO. HP PAVILLION X360, 16 GB RAM, 1TB SSD, CORE I7	04010326000701 - Health sector coordination mechanisms	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	-

PURCHASE OF 1 NO. PRINTONIX PRINTER, P8000/8000 PLUS LINE MATRIX	04010326000801 - Health sector coordination mechanisms	23010114 - PURCHASE OF COMPUTER PRINTERS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	-

MDA:	052110200100 - Hospital Management Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					8,236,241.08	-	2,728,846.41
PURCHASE OF POWER GENERATING SET-: 1NO. 100KVA GASOLINE SUMEE SOUND PROOF GENERATOR FOR HOSPITAL MANAGEMENT BOARD.	14100122001200 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70741 - PUBLIC HEALTH SERVICES	10742400 - STATE WIDE	4,844,847.69	-	2,728,846.41
5 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	11100122001600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	10742400 - STATE WIDE	3,391,393.39	-	-

MDA:	052110300100 - Benue State College of Health Sciences & Technology, Agasha						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					-	-	449,750,000.00
PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HILUX ADVENTURE 2025 MODEL FOR PRINCIPAL OFFICERS AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	13100126012600 - Reform of Government and Governance - General	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	150,000,000.00
PURCHASE OF COMPUTERS: PURCHASE OF 90 NO. DELL DESKTOPS COMPUTERS AND OTHER ACCESSORIES AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	11100126004600 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	18,000,000.00
PURCHASE OF PHOTOCOPY MACHINE: PURCHASE OF 4 No. HP LASER JET MULTI FUNCTIONAL PHOTOCOPIER AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	11100126004700 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	9,000,000.00

PURCHASE OF SCANNING MACHINES: PURCHASE OF 1 No. HP SCAN JET AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	11100126004800 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	2,000,000.00
PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, PROJECTORS, INTERACTIVE WHITEBOARDS AND TABLETS FOR TEACHING AID AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	05040226000200 - Instructional and learning materials	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	5,000,000.00
PURCHASE OF LIBRARY BOOKS & EQUIPMENT - BOOK STACK / SHELVES, BOOK DISPLAY RACK, PERIODICAL DISPLAY RACK, CATALOGUE CARD CABINETS, NEWSPAPER DISPLAY RACK, DICTIONARY STANDS, BOOK TROLLEY, EXHIBITION CASES, STUDY CARRELS AT BENUE STATE COLLEGE OF HEALTH	05040226000300 - Instructional and learning materials	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	15,000,000.00

SCIENCES & TECHNOLOGY AGASHA.							
PURCHASE OF SECURITY EQUIPMENT-: PROVISION OF SECURITY GADGETS FOR THE COLLEGE - CCTV CAMERA, HANDHELD SCANNER, WALKIE TALKIE RADIO WITH EARPIECE AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	13100126012700 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	1,750,000.00
PURCHASE OF INDUSTRIAL EQUIPMENT-: PURCHASE OF COMMUNICATION EQUIPMENT (ROUTER, MODEMS, GPS INSTRUMENT & NETWORK SWITCHES AND INSTALLATION AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	11100126004900 - Information Communication and Technology - General	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	2,000,000.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 3 PORTIONS OF FELLED PERIMETER FENCE AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	06100126004800 - Housing and Urban Development - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	10,000,000.00

CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 1 No. 6 CLASS ROOM BLOCK WITH OFFICES ATTACHED AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	05050126003800 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	150,000,000.00
CONSTRUCTION / PROVISION OF INFRASTRUCTUR: DRILLING OF 3 No. MOTORIZED BOLE HOLES AND 50 No SOLAR POWERED STREET LIGHTS AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	10100126002300 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	7,000,000.00
CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 1 No. SCIENCE LABORATORY BLOCK WITH SCIENCE EQUIPMENTS AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	05050126003900 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70741 - PUBLIC HEALTH SERVICES	10721300 - MAKURDI	-	-	80,000,000.00

MDA:	053900100100 - Ministry of Youth, Sports and Creativity						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					5,024,867,526.25	279,207,927.92	4,549,641,996.17
CONSTRUCTION OF YAGBA AND AGAN, RECREATIONAL FACILITIES AT MAKURDI LGA, BENUE STATE. (CONSTRUCTION OF SPORTING FACILITIES, PARK & RELAXATION FACILITIES - MINISTRY OF YOUTH AND SPORTS, BUREAU OF CULTURE, BICD, PIU	13100126002100 - Reform of Government and Governance - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	500,000,000.00
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF HOSTEL ACCOMODATION AT APER AKU STADIUM	08100124001100 - Youth - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	48,448,476.94	-	48,348,476.94
CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ULTRA MODERN	08100124001200 - Youth - General	23020118 - CONSTRUCTION / PROVISION OF	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	48,448,476.94	-	48,348,476.94

STEEL MEMBERED MULTIPURPOSE HALL AT NYSC CAMP WANNUNE TARKA (ONGOING)		INFRASTRUCTURE					
CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT APER AKU STADIUM MAKURDI	081001240005 00 - Youth - General	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	19,919,639.74	-	19,919,639.74
REHABILITATION / REPAIRS - ELECTRICITY AT APER AKU STADIUM MAKURDI	081001240006 00 - Youth - General	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	193,793.91	-	196,793.91
REHABILITATION / REPAIRS - SPORTING FACILITIES: UPGRADING OF APER AKU STADIUM TURF	081001240023 00 - Youth - General	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	644,555,021.75	279,207,927.92	540,535,021.75
RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION TRAINING	081001250063 00 - Youth - General	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	596,896,953.87	-	551,896,553.87
ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	081001250064 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	503,096,755.60	-	451,096,755.60
CELEBRATION OF WORLD CREATIVITY DAY IN APRIL, 2025	081001250065 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	96,896,953.87	-	50,890,853.80

BENUE CREATIVE DANCE CHAMPIONSHIP CONCERT IN MAY 2025	081001250066 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	24,224,238.47	-	24,224,238.47
ALL SECONDARY SCHOOL FESTIVAL OF CREATIVE ARTS AND CRAFTS IN SEPTEMBER, 2025	081001250067 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	33,913,933.86	-	33,913,900.00
TALENT HUNT/DEVELOPMENT - BENUE HOLIDAY CAMP - BENUE GOT TALENT (BGT)	081001250068 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	1,048,448,476.94	-	700,448,476.94
COMEDY SHOW (NIGHT OF A THOUSAND LAUGH OR BENUE OF A THOUSAND LAUGH) FOR STAND-UP COMEDY, MUSIC AND CREATIVE MODERN AND CULTURALDANCE/FIESTA COMPETITIONS.	081001250069 00 - Youth - General	23050104 - ANNIVERSARIES/CELEBRATIONS	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	34,398,418.62	-	34,398,418.62
CONSTRUCTION / PROVISION OF SPORTING FACILITIES: - SPORTING FACILITIES: CONSTRUCTION OF GAMES VILLAGE FOR MORE PROPER CAMPING OF ATHLETES IN MAKURDI.	081001250070 00 - Youth - General	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	1,246,896,953.87	-	1,016,894,957.71

CONSTRUCTION / PROVISION OF INFRASTRUCTURE: - CONSTRUCTION OF AN ULTRA MODERN SKILL ACQUISITION CENTRE FOR SKILL ACQUISITION, LEADERSHIP AND ENTREPRENEURSHIP TRAINING AND EMPOWERMENT OF BENUE YOUTHS IN MAKURDI.	081001250071 00 - Youth - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	96,896,953.87	-	76,896,953.87
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF ULTRA MODERN FILM CINEMA INDUSTRY AS FILM ACADEMY FOR RELEVANT BODIES AND INSTITUTIONS.	081001250072 00 - Youth - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	193,793,907.74	-	153,793,907.74
CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF A CREATIVE HUB/CENTRE IN LINE WITH THE NATIONAL CREATIVITY POLICY IN THE 23 LGAs FOR EFFECTIVE HARNESSING AND TRAINING OF	081001250073 00 - Youth - General	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	96,896,953.87	-	66,896,953.87

TALENTS IN THE STATE.							
PURCHASE OF FILM EQUIPMENT - 5NO. FILM MAKING TOLL KITS (TOUCHSCREEN PROFESSIONAL VIDEO CAMERA, SONY PXW-Z150//C HANDY PROFESSIONAL CAMCORDER LENSES, SOUND EQUIPMENTS, TRIPODS, GIMBALS, LIGHTINGS, REFLECTORS, COMPUTERS AND OTHERS	081001250074 00 - Youth - General	23010130 - PURCHASE OF RECREATION AL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	97,147,708.65	-	67,147,708.65
ESTABLISHMENT OF BENUE FILM DEVELOPMENT AND PRODUCTION CENTRE, MAKURDI	081001250075 00 - Youth - General	23020119 - CONSTRUCTION / PROVISION OF RECREATION AL FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	10742400 - STATE WIDE	193,793,907.74	-	163,793,907.74

MDA:	053905400100 - Benue State Sports Marketing and Lottery Board						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					18,995,114.71	-	23,821,848.60
CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: BUILDING OF OFFICE ACCOMODATION	06100123009200 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	7,000,000.00	-	-
PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS AND TABLES	13100123020700 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	7,000,000.00	-	13,000,000.00
PURCHASE OF 7 NO. HP SCANNERS	11100123012000 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	392,000.00	-	-
PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	05040223002300 - Instructional and learning materials	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	840,000.00	-	1,840,000.00
PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS CCTV ETC.	13100123020800 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	700,000.00	-	2,700,000.00
REPAIRS ELECTRICITY INSTALLATION IN THE OFFICE ACCOMODATION	14100123003400 - Power - General	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	350,000.00	-	2,350,000.00

RESEARCH AND DEVELOPMENT: RESEARCH IN LOTTERY, BETTING AND ANY GAME OF CHANCE ON HOW TO INCREASE THE REVENUE PROFILE OF THE STATE AND FOR PROPER REGULATION OF GAMING ACTIVITIES	13100123020900 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	10721300 - MAKURDI	2,713,114.71	-	3,931,848.60

MDA:	054400100100 - Ministry of Humanitarian Affairs and Disaster Management						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					448,872,948.65	46,470,000.00	5,233,583,220.01
CONDUCT BASELINE NEEDS, ENVIRONMENTAL IMPACT, SOCIAL IMPACT ASSESSMENT OF ALL PROJECT ACTIVITIES - BICD, SEMA, MOHA&DM,, MOF, BENUE STATE BUDGET AND ECONOMIC PLANNING COMMISSION (BEPC) ETC.	13100126002800 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	70122 - ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	10742400 - STATE WIDE	-	-	560,000,000.00
PURCHASE OF 100 NO SET OF OFFICE FURNITURE AND FITTINGS OF EXECUTIVE CHAIRS AND TABLES FOR MINISTRY OF HUMANITARIAN AFFAIRS HQTRSN (STATE GOVERNMENT)	13100126012000 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	347,583,272.42
PURCHASE FOR HEALTH/ MEDICAL EQUIPMENT FOR IDPs IN BENUE STATE	04050112300001 - Functional health facilities	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	325,791,636.21
PROVISION FOR EMERGENCY SCHOOLS FOR IDPs IN BENUE STATE.	05050112300300 - Schools' infrastructure construction and rehabilitation	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	618,666,649.21

PROVISION FOR EARLY WARNING EARLY RESPONSE (EWER) PROJECT.	13100112300300 - Reform of Government and Governance - General	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	350,100,000.00
REHABILITATION /REPAIR OF DILAPIDATED OFFICE BUILDING AT MHADM	06100126004700 - Housing and Urban Development - General	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	220,000,000.00
CONSTRUCTION OF 12 NO OFFICE ACCOMODATION FOR STAFF AT MHADM HQTRS.	06100112300000 - Housing and Urban Development - General	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	-
MONITORING AND EVALUATION - REPORTING MECHANISM IN MINISTRIES HUMANITARIAN AFFAIRS HQTRS	13100126012100 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	120,000,000.00
CONSTRUCTION OF 2 NO STORE FOR THE PRESERVATION OF FARM PRODUCE, FOOD ITEMS AND OTHER AGRICULTURAL INPUTS AT HUMANITARIAN HQTRS (MOWH).	06100112300000 - Housing and Urban Development - General	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	-
CONSTRUCTION OF 1000 NOS TWO ROOM HOUSE FOR RESETTLEMENT OF IDPs IN BENUE STATE.	03100112300300 - Poverty Alleviation - General	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	46,470,000.00	500,000,000.00
PROVISION FOR CULTIVATION OF 200 HECTERS OF LAND FOR MAIZE AND RICE FARM AT ITYOMU MAKURDI FOR	01040412301000 - Agricultural produce and quality control	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	446,541,662.17

FEEDING OF IDP IN BENUE STATE.							
PURCHASE OF FOOD AND NON FOOD ITEMS (NFI) FOR MOP UP OPERATION	13100112300000 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	330,000,000.00
PROVISION FOR DATA COLLECTION & REGISTRATION FOR IDPs AND THE HOST COMMUNITIES.	13100126012200 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	326,450,000.00
PROVISION FOR SECURITY AND SAFETY EQUIPMENT FOR IDPs AND THE HOST COMMUNITIES IN BENUE SATTE	13100126012300 - Reform of Government and Governance - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	-
DEVELOPMENT OF WEBSITE AND MOBILE APPS FOR MINISTRY OF HUMANITARIAN AFFAIRS AND DISASTER MANAGEMENT	11100126004500 - Information Communication and Technology - General	23050102 - COMPUTER SOFTWARE ACQUISITION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	326,450,000.00
ALTERNATIVE DISPUTE RESOLUTION (PEACE BUILDING FOR FARMERS HERDERS CONFLICT)	13100126012400 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	262,000,000.00
AMNESTY PROGRAMME TO REPENTANT BANDIT IN BENUE STATE. (STATE GOVERNMENT)	13100126012500 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	-	-	500,000,000.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 100NO. SET OF	13100123007900 - Reform of Government and	23010112 - PURCHASE OF OFFICE	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	50,000,000.00	-	-

OFFICE EXECUTIVE CHAIRS AND TABLES	Governance - General	FURNITURE AND FITTINGS					
PROCUREMENT OF EMERGENCY STOCK OF MEDICINES AND HEALTH RELATED SUPPLIES AND LOGISTICS FOR MEDICINES AND HEALTH RELATED SUPPLIES FOR IDPs: HUMANITARIAN HEALTH KITS	04060123002001 - Sustainable drug supply	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70711 - PHARMACEUTICAL PRODUCTS	10742400 - STATE WIDE	29,069,086.16	-	-
CONSTRUCTION OF OFFICE BUILDING FOR BENUE STATE DRUG AND SUBSTANCE ABUSE PREVENTION STRATEGY	04020123000101 - Community interventions	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	8,236,241.08	-	-
CONSTRUCTION OF HOUSES FOR RESETTLEMENT, REHABILITATION AND RE-INTEGRATION OF IDPs IN THE STATE	13100123003400 - Reform of Government and Governance - General	23020104 - CONSTRUCTION / PROVISION OF HOUSING	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	-
CONSTRUCTION OF SCHOOLS IN IDP CAMPS - BENUE STATE EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	05050123000100 - Schools' infrastructure construction and rehabilitation	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	4,844,847.69	-	-
CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF 185 HECTARES OF INTERNALLY DISPLACED	13100123008100 - Reform of Government and Governance - General	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	150,000,000.00	-	-

PEOPLE (IDP) FARM AT TYO-MU IN MAKURDI.							
CONSTRUCTION OF EDUCATIONAL VOCATIONAL CENTRES ACROSS THE 3-SENATORIAL ZONES IN THE STATE FOR EDUCATIONAL INTERVENTION PROGRAMME FOR PERSONS WITH DISABILITIES	03100123000200 - Poverty Alleviation - General	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	7,267,271.54	-	-
ESTABLISHMENT OF A STATE EARLY WARNING SYSTEM FOR MITIGATION OF DISASTERS AND FORCED MIGRATION	11100123003700 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	14,534,543.08	-	-
WEBSITE DEVELOPMENT AND MOBILE APPLICATION DEVELOPMENT	11100123003800 - Information Communication and Technology - General	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	10,174,180.16	-	-
CONSTRUCTION OF COMPLEX FOR REHABILITATION AND EMPOWERMENT OF TRAFFICKED VICTIMS OF HUMAN	02100123000100 - Societal Re-orientation - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	3,391,393.39	-	-
CONSTRUCTION OF DRUG REHABILITATION CENTRES ACROSS THE 3 SENATORIAL ZONES IN THE STATE REHABILITATION PROGRAMME FOR DRUG/SUBSTANCE ADDICTION	04050123002101 - Functional health facilities	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	9,689,695.39	-	-

CONSTRUCTION OF SKILL ACQUISITION CENTRE IN ACRISS 3-SENATORIAL ZONES IN THE STATE- FOR TRAINING & PROVISION OF STARTER KITS FOR 600 FEMALE IDPs AT THE VARIOUS IDP CAMPS.	13100123003900 - Reform of Government and Governance - General	23020128 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	69,069,086.16	-	-
REHABILITATION / REPAIRS OF OFFICE BUILDINGS AT MINISTRY OF HUMANITARIAN AFFAIRS AND DISASTER MANAGEMENT HEADQUARTERS	13100123008300 - Reform of Government and Governance - General	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	80,000,000.00	-	-
RESEARCH: DEVELOPMENT OF MONITORING, EVALUATION AND REPORTING FRAMEWORK FOR MONITORING OF IDPs	13100123000300 - Reform of Government and Governance - General	23050101 - RESEARCH AND DEVELOPMENT	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	3,391,393.39	-	-
MONITORING AND EVALUATION OF SMHADMI PROGRAMS AND PROJECTS	13100123000100 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	1,937,939.08	-	-
MONITORING AND EVALUATION OF PROJECTS AND PROGRAMMES OF THE MINISTRY ACROSS THE STATE	13100123000200 - Reform of Government and Governance - General	23050103 - MONITORING AND EVALUATION	71091 - SOCIAL PROTECTION N.E.C.	10742400 - STATE WIDE	2,422,423.85	-	-

MDA:	055100100100 - Bureau of Local Government and Chieftaincy Affairs						
Project Name	Full Programme Code and Programme Level Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal
Total Capital Expenditure					385,746,102.11	2,865,000.00	210,425,050.00
PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE CHAIRS AND TABLES	13100122003800 - Reform of Government and Governance - General	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	4,844,847.69	2,865,000.00	5,000,000.00
PURCHASE OF 7 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB RAM, 1TB SSD	11100122003300 - Information Communication and Technology - General	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	8,720,725.85	-	-
PURCHASE OF 2 NO. HP COMPUTER PRINTERS P2035 SERIES & COLOUR PRINTERS	11100122003400 - Information Communication and Technology - General	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	968,969.54	-	-
PURCHASE OF 3 NO. PURCHASE OF 2NO. KONICA BIZHUB CS54E PHOTOCOPYING MACHINES	11100122003500 - Information Communication and Technology - General	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	2,906,908.62	-	-
PURCHASE OF 3 NO. PURCHASE OF DAHLE 51414	11100122003600 - Information Communication	23010117 - PURCHASE OF SHREDDING MACHINES	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	290,690.86	-	-

SHREDDER MACHINE	and Technology - General						
PURCHASE OF 2 NO. HP SCANNERS	11100122003700 - Information Communication and Technology - General	23010118 - PURCHASE OF SCANNERS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	193,793.91	-	-
PURCHASE OF 3 NO. PURCHASE OF 250KVA SOUNDPROOF POWER GENERATING SET/INSTALLATION AT THE BUREAU.	14100122001900 - Power - General	23010119 - PURCHASE OF POWER GENERATING SET	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	19,379,390.77	-	196,925,050.00
PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	13100122003900 - Reform of Government and Governance - General	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	1,937,939.08	-	2,000,000.00
PURCHASE OF SECURITY EQUIPMENT CCTV CAMERA, HANDHELD SCANNERS, LED TOURCH ETC.	11100122003800 - Information Communication and Technology - General	23010128 - PURCHASE OF SECURITY EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	2,422,423.85	-	2,500,000.00
CONSTRUCTION / PROVISION OF 1NO. OFFICE BUILDINGS AT LGCA's HQTRS.	06100122001700 - Housing and Urban Development - General	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	340,204,533.79	-	-
CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCA's	10100122000200 - Water Resources and Rural Deve - General	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	10742400 - STATE WIDE	3,875,878.15	-	4,000,000.00