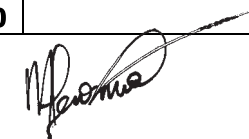
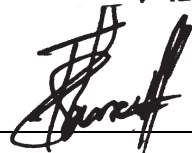
**Benue State Government 2026 Approved Budget Summary**

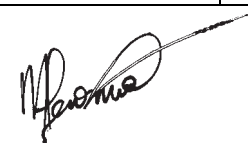
Item	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Opening Balance			
Recurrent Revenue	405,902,160,096.52	248,920,206,140.76	428,694,377,217.31
11 - GOVERNMENT SHARE OF FAAC	363,321,816,737.13	219,064,696,170.32	347,978,964,768.18
12 - INDEPENDENT REVENUE	42,580,343,359.39	29,855,509,970.44	80,715,412,449.13
Recurrent Expenditure	230,987,437,010.85	112,612,314,437.17	313,098,874,683.32
21 - PERSONNEL COST	82,653,582,265.93	75,408,621,025.57	134,446,665,137.34
22 - OTHER RECURRENT COSTS, of which:	148,333,854,744.92	37,203,693,411.60	178,652,209,545.98
<i>Other Non Debt Recurrent</i>	<i>148,333,854,744.92</i>	<i>37,203,693,411.60</i>	<i>157,883,097,709.91</i>
<i>Debt Service</i>	-	-	<i>20,769,111,836.07</i>
Transfer to Capital Account	174,914,723,085.67	136,307,891,703.59	115,595,502,533.99
Other Receipts	144,210,828,833.93	60,099,562,734.62	266,316,860,469.96
13 - AID AND GRANTS	36,472,214,759.87	52,319,016,334.62	38,263,589,246.88
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	107,738,614,074.06	7,780,546,400.00	228,053,271,223.08
23 - CAPITAL EXPENDITURE (Capital Expenditure)	319,125,551,919.60	120,508,975,928.01	381,912,363,003.95
Total Revenue (including OB)	550,112,988,930.45	309,019,768,875.38	695,011,237,687.27
Total Expenditure	550,112,988,930.45	233,121,290,365.18	695,011,237,687.27
Closing Balance	-	75,898,478,510.20	-

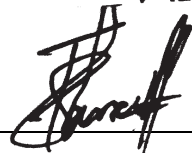


Benue State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)								
Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	347,978,964,768.18	80,715,412,449.13	428,694,377,217.31	38,263,589,246.88	228,053,271,223.08	266,316,860,469.96	695,011,237,687.27
010000000000	ADMINISTRATION SECTOR:	-	2,985,103,828.52	2,985,103,828.52	7,833,340,815.00	-	7,833,340,815.00	10,818,444,643.52
011100000000	Government House Administration	-	1,580,891,144.60	1,580,891,144.60	6,250,000,000.01	-	6,250,000,000.01	7,830,891,144.60
011100600100	Benue State Commission for Peace and Reconciliation	-	-	-	250,000,000.00	-	250,000,000.00	250,000,000.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	-	-	-	6,000,000,000.01	-	6,000,000,000.01	6,000,000,000.01
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



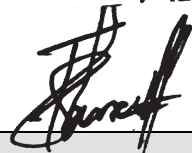
014800000000	Benue State Independent Electoral Commission (BSIEC)	-	13,500,000.00	13,500,000.00	-	-	-	13,500,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	-	13,500,000.00	13,500,000.00	-	-	-	13,500,000.00
015600000000	Ministry of Communications and Digital Economy	-	1,270,400,000.00	1,270,400,000.00	1,583,340,814.99	-	1,583,340,814.99	2,853,740,814.99
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
015600300100	Benue State Digital Infrastructure Company, Plc	-	1,212,500,000.00	1,212,500,000.00	1,521,067,814.99	-	1,521,067,814.99	2,733,567,814.99
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:	347,978,964,768.18	68,588,263,489.55	416,567,228,257.73	21,760,542,100.00	228,053,271,223.08	249,813,813,323.08	666,381,041,580.81
021500000000	Ministry of Agriculture & Food Security	-	3,134,042,097.85	3,134,042,097.85	19,860,542,100.00	-	19,860,542,100.00	22,994,584,197.85
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
021510300100	Agricultural Development Company	-	2,500,487,000.00	2,500,487,000.00	19,860,542,100.00	-	19,860,542,100.00	22,361,029,100.00
022000000000	Ministry of Finance	347,978,964,768.18	33,535,862,161.93	381,514,826,930.11	-	200,000,000,000.00	200,000,000,000.00	581,514,826,930.11
022000200100	Debt Management Office	-	-	-	-	200,000,000,000.00	200,000,000,000.00	200,000,000,000.00
022000700100	Office of the Accountant-General	347,978,964,768.18	-	347,978,964,768.18	-	-	-	347,978,964,768.18
022000800100	Benue State Internal Revenue Service (BIRS)	-	32,583,723,211.00	32,583,723,211.00	-	-	-	32,583,723,211.00
022000900100	Novus Micro Finance Bank Limited	-	952,138,950.93	952,138,950.93	-	-	-	952,138,950.93
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	-	6,741,035,804.05	6,741,035,804.05	-	-	-	6,741,035,804.05
023100100100	Ministry of Power, Renewable Energy and Transport	-	56,917,577.75	56,917,577.75	-	-	-	56,917,577.75
023100200100	Benue Links Nigeria Limited	-	6,684,118,226.29	6,684,118,226.29	-	-	-	6,684,118,226.29
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	-	19,515,069,895.56	19,515,069,895.56	-	28,053,271,223.08	28,053,271,223.08	47,568,341,118.64
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
022200400100	Benue Investment and Property Company Limited	-	3,720,348,305.82	3,720,348,305.82	-	28,053,271,223.08	28,053,271,223.08	31,773,619,528.90



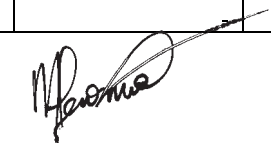


030000000000	LAW & JUSTICE SECTOR:	-	227,632,459.18	227,632,459.18	-	-	-	227,632,459.18
031800000000	Benue State Judicial Service Commission	-	204,347,709.18	204,347,709.18	-	-	-	204,347,709.18
031805100100	High Court of Justice	-	202,793,094.45	202,793,094.45	-	-	-	202,793,094.45
031805200100	Customary 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	Benue State University Teaching Hospital (BSUTH)	-	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

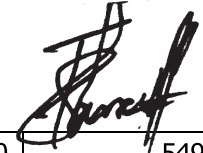


Benue State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

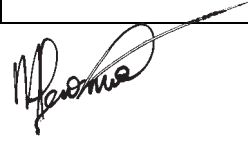
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Revenue</i>	<i>550,112,988,930.45</i>	<i>309,019,768,875.38</i>	<i>695,011,237,687.27</i>
010000000000	ADMINISTRATION SECTOR:	17,074,271,429.69	10,313,296,581.61	10,818,444,643.52
011100000000	Government House Administration	16,825,631,419.36	10,205,314,890.16	7,830,891,144.60
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	6,000,000,000.01
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	-
012300000000	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	-
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)	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	-	-	2,853,740,814.99
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	120,173,000.00
015600300100	Benue State Digital Infrastructure Company,Plc	-	-	2,733,567,814.99
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	249,679,675,458.23	666,381,041,580.81
021500000000	Ministry of Agriculture & Food Security	10,603,330,954.52	3,369,609,584.47	22,994,584,197.85
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
021510300100	Agricultural Development Company	-	2,123,151,000.00	22,361,029,100.00
022000000000	Ministry of Finance	488,026,339,229.98	231,782,436,987.08	581,514,826,930.11
022000200100	Debt Management Office	100,000,000,000.00	-	200,000,000,000.00
022000700100	Office of the Accountant-General	365,358,012,485.94	219,064,696,170.32	347,978,964,768.18
022000800100	Benue State Internal Revenue Service (BIRS)	22,668,326,744.04	11,993,098,936.53	32,583,723,211.00
022000900100	Novus Micro Finance Bank Limited	-	724,641,880.23	952,138,950.93
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	5,051,075,425.81	6,741,035,804.05
023100100100	Ministry of Power, Renewable Energy and Transport	33,458,686.50	37,986,756.09	56,917,577.75
023100200100	Benue Links Nigeria Limited	-	5,013,088,669.72	6,684,118,226.29
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	9,175,383,037.74	47,568,341,118.64
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
022200400100	Benue Investment and Property Company Limited	-	9,012,713,521.74	31,773,619,528.90
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	Benue State University Teaching Hospital (BSUTH)	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	-

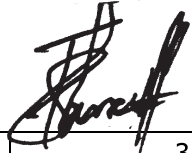


Benue State Government 2026 Approved Budget - Recurrent Revenue by Administrative Classification

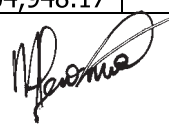
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Recurrent Revenue</i>	<i>405,902,160,096.52</i>	<i>248,920,206,140.76</i>	<i>428,694,377,217.31</i>
010000000000	ADMINISTRATION SECTOR:	1,441,476,151.35	879,058,197.70	2,985,103,828.52
011100000000	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	-	-	1,270,400,000.00
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	57,900,000.00
015600300100	Benue State Digital Infrastructure Company,Plc	-	-	1,212,500,000.00

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	240,164,947,903.05	416,567,228,257.73
021500000000	Ministry of Agriculture & Food Security	2,871,259,565.94	1,640,028,429.29	3,134,042,097.85
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
021510300100	Agricultural Development Company	-	1,623,151,000.00	2,500,487,000.00
022000000000	Ministry of Finance	385,990,143,481.17	231,782,436,987.08	381,514,826,930.11
022000700100	Office of the Accountant-General	363,321,816,737.13	219,064,696,170.32	347,978,964,768.18
022000800100	Benue State Internal Revenue Service (BIRS)	22,668,326,744.04	11,993,098,936.53	32,583,723,211.00
022000900100	Novus Micro Finance Bank Limited	-	724,641,880.23	952,138,950.93
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	5,051,075,425.81	6,741,035,804.05
023100100100	Ministry of Power, Renewable Energy and Transport	33,458,686.50	37,986,756.09	56,917,577.75
023100200100	Benue Links Nigeria Limited	-	5,013,088,669.72	6,684,118,226.29
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	1,409,836,637.74	19,515,069,895.56
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
022200400100	Benue Investment and Property Company Limited	-	1,247,167,121.74	3,720,348,305.82
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

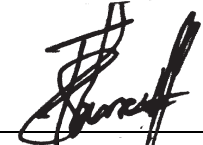


051705600100	Benue State Scholarship Board	3,848,715.76	-	3,848,715.76
052100000000	Ministry of Health and Human Services	2,382,162,283.68	1,637,883,917.00	1,784,962,234.24
052100100100	Ministry of Health and Human Services	168,617,274.17	151,677,400.00	238,088,964.00
052100200100	Benue State Health Insurance Agency	290,020,107.79	-	11,546,147.27
052102600100	Benue State University Teaching Hospital (BSUTH)	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

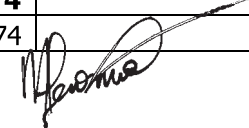


Benue State Government 2026 Approved Budget - Capital Receipts by Administrative Classification

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Capital Receipts</i>	<i>144,210,828,833.93</i>	<i>60,099,562,734.62</i>	<i>266,316,860,469.96</i>
010000000000	ADMINISTRATION SECTOR:	15,632,795,278.34	9,434,238,383.91	7,833,340,815.00
011100000000	Government House Administration	15,563,175,676.88	9,382,908,794.20	6,250,000,000.01
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	6,000,000,000.01
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	-	-	1,583,340,814.99
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	-	-	62,273,000.00
015600300100	Benue State Digital Infrastructure Company,Plc	-	-	1,521,067,814.99
020000000000	ECONOMIC SECTOR:	115,989,536,426.76	9,514,727,555.18	249,813,813,323.08
021500000000	Ministry of Agriculture & Food Security	7,732,071,388.58	1,729,581,155.18	19,860,542,100.00
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	-
021510300100	Agricultural Development Company	-	500,000,000.00	19,860,542,100.00
022000000000	Ministry of Finance	102,036,195,748.81	-	200,000,000,000.00
022000200100	Debt Management Office	100,000,000,000.00	-	200,000,000,000.00
022000700100	Office of the Accountant-General	2,036,195,748.81	-	-



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	7,765,546,400.00	28,053,271,223.08
022200100100	Ministry of Industry, Trade and Investment	1,272,853,251.42	-	-
022200400100	Benue Investment and Property Company Limited	-	7,765,546,400.00	28,053,271,223.08
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	Benue State University Teaching Hospital (BSUTH)	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	-

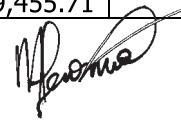


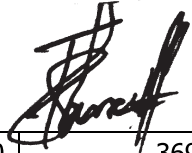
Benue State Government 2026 Approved Budget - Revenue by Economic Classification

Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>550,112,988,930.45</u>	<u>309,019,768,875.38</u>	<u>695,011,237,687.27</u>
11	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>347,978,964,768.18</u>
1101	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>347,978,964,768.18</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	63,748,430,559.04	58,465,995,734.85	83,748,430,559.04
11010101	STATUTORY ALLOCATION	63,748,430,559.04	58,465,995,734.85	83,748,430,559.04
110102	STATE GOVERNMENT SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	102,885,099,564.98
11010201	SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	102,885,099,564.98
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>29,855,509,970.44</u>	<u>80,715,412,449.13</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>16,677,377,073.81</u>	<u>58,236,103,733.75</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

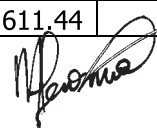


12020114	DANE GUN LICENSES	192,435.79	-	192,435.79
12020121	HUNTING PERMITS	192,435.79	-	192,435.79
12020126	TRACTOR HIRING SERVICES	1,239,455.82	80,000.00	600,710.20
12020127	BOREHOLE DRILLING LICENSES	42,335,873.32	-	42,335,873.32
12020128	POOL BETTING & CASINO LICENSES/GAMING	16,046,147.27	70,539,436.30	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	4,224,167,646.94	7,698,600,190.96
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	3,732,989,121.00	5,022,667,879.55
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	185,851,000.00	515,907,686.85
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	725,580,280.42
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	-	-	35,000,000.00
12020621	SALE OF MINERAL COMMODITUIES	890,000,000.00	-	950,000,000.00
120207	EARNINGS -GENERAL	6,302,699,137.42	4,407,899,737.34	28,970,488,865.14
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	1,445,600,000.00	1,915,482,910.00
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	2,796,957,100.34	26,048,350,905.14
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	411,034,255.76
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	380,766,633.91	2,474,568,131.93
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	312,790,283.48	1,578,664,618.45
120211	INVESTMENT INCOME	57,730,736.35	727,803,322.57	788,626,986.70
12021102	DIVIDEND RECEIVED	-	727,803,322.57	746,032,123.67
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	57,730,736.35	-	15,394,863.03
12021105	OTHER INVESTMENT INCOME	-	-	27,200,000.00
120212	INTEREST EARNED	21,054,775.99	129,851,372.32	154,965,676.70

12021201	MOTOR VEHICLE ADVANCES (INTEREST)	7,739,767.39	4,837,000.00	8,000,000.00
12021206	INTEREST ON LOANS TO STATES	-	-	58,100,445.40
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	-	-	29,050,222.70
12021209	INTEREST ON DEBENTURE LOANS	-	125,014,372.32	46,500,000.00
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	36,472,214,759.87	52,319,016,334.62	38,263,589,246.88
1301	AID	7,011,117,594.53	707,501,006.20	15,522,844,600.00
130101	DOMESTIC AID	1,286,478,831.45	697,501,006.20	7,273,000.00
13010101	CURRENT DOMESTIC AID	-	697,501,006.20	7,273,000.00
13010102	CAPITAL DOMESTIC AID	1,286,478,831.45	-	-
130102	FOREIGN AID	5,724,638,763.08	10,000,000.00	15,515,571,600.00
13010201	CURRENT FOREIGN AID	1,500,030,164.60	10,000,000.00	-
13010202	CAPITAL FOREIGN AID	4,224,608,598.48	-	15,515,571,600.00
1302	GRANTS	29,461,097,165.34	51,611,515,328.42	22,740,744,646.88
130201	DOMESTIC GRANTS	20,878,923,010.09	46,254,613,080.85	20,486,638,109.03
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	8,326,180,789.96
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	2,034,434,780.27
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,021,690,760.29	27,806,524,819.94	2,213,125,348.55
13020106	CAPITAL GRANTS FROM OTHER SOURCES	5,165,209,085.90	500,000,000.00	5,866,038,314.99
130202	FOREIGN GRANTS	8,582,174,155.25	5,356,902,247.57	2,254,106,537.86
13020201	CURRENT FOREIGN GRANTS	2,195,427,711.26	4,239,242,192.39	2,004,106,537.86
13020202	CAPITAL FOREIGN GRANTS	6,386,746,443.99	1,117,660,055.18	250,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	107,738,614,074.06	7,780,546,400.00	228,053,271,223.08
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF	-	7,765,546,400.00	27,500,000.00
140101	TRANSFER FROM CRF TO CDF GENERAL	-	7,765,546,400.00	27,500,000.00
14010101	TRANSFER FROM CRF TO CDF	-	7,765,546,400.00	27,500,000.00
1402	OTHER CAPITAL RECEIPTS	558,537,077.40	-	-
140201	OTHER CAPITAL RECEIPTS	558,537,077.40	-	-
14020101	OTHER CAPITAL RECEIPTS TO CDF	558,537,077.40	-	-
1403	LOANS/ BORROWINGS RECEIPT	107,180,076,996.66	15,000,000.00	228,025,771,223.08
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	100,000,000,000.00	15,000,000.00	228,025,771,223.08
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	100,000,000,000.00	-	200,000,000,000.00

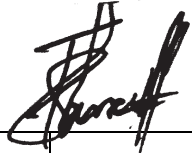
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	15,000,000.00	-
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	-	-	28,025,771,223.08
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	7,180,076,996.66	-	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	3,182,981,818.20	-	-
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	3,997,095,178.46	-	-

[Handwritten signature]

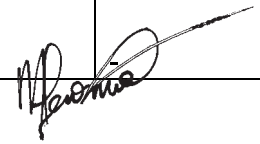
[Handwritten signature]

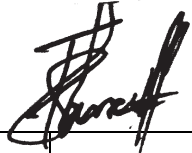
Benue State Government 2026 Approved Budget - Capital Receipts

Receipt Description	Administrative Code and Description	Economic Code and Description	Fund Code and Description	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
Total Capital Receipts				144,210,828,833.93	60,099,562,734.62	266,316,860,469.96
UNDP SMALL HOLDER FARMER CAPABILITIES PROGRAMME FOR THE STATE.	011100500100 - Sustainable Development Goals (SDGs)	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	1,012,313,234.00	-	-
UN GRANT FOR PEACE AND CONFLICT RESOLUTION	011100600100 - Benue State Commission for Peace and Reconciliation	13020202 - CAPITAL FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	-	-	250,000,000.00
MONTHLY LOCAL GOVERNMENT CONTRIBUTIONS FOR EMERGENCIES	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	1,289,614,293.07	2,800,826,085.20	2,034,434,780.27
DONATIONS FROM INDIVIDUALS AND ORGANIZATIONS	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	1,643,239.42	1,960,000,000.00	1,928,125,348.55
UNFPA, UNICEF RELEIF MATERIALS PROVISION OF DRUGS AND HEALTH SERVICES TO IDPS	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020201 - CURRENT FOREIGN GRANTS	08120 - UNITED NATIONS FUND FOR POPUPLATION ACTIVITIES	1,351,122,467.29	114,050,000.00	-
CHRISTIAN AID NIGERIA FOOD & CASH INTERVENTIONS TO IDPS IN THE STATE	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020202 - CAPITAL FOREIGN GRANTS	08126 - MULTI-DONOR BUDGET SUPPORT	3,805,331.68	237,793,900.00	

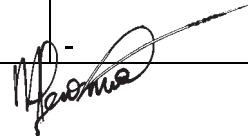


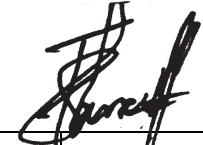
UNHCR-FINANCIAL INTERVENTIONS TO IDPs (#100,000)	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	657,295,766.29	464,766,309.00	-
IOM INTERNATIONAL ORGANIZATION FOR MIGRANTS BUILDING OF SHELTER FOR IDPS IN THE STATE	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020201 - CURRENT FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	15,465,509.78	3,500,000,000.00	2,004,106,537.86
FROM FGN-RELIEF MATERIALS FOOD ITEM DONATIONS TO IDPS	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	1,051,673,226.06	50,887,500.00	-
FGN-DONATION OF NON-FOOD ITEMS (BUILDING MATERIALS LIKE CEMENT WOOD BLOCKS)	011100800100 - Benue State Emergency Management Agency (BENSEMA)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	328,647,883.14	250,000,000.00	33,333,333.33
CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP	011101200100 - Benue Investment Promotion Agency	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08302 - DONATION BY STATE GOVERNMENTS	1,558,901,312.33	-	-
CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP	011101200100 - Benue Investment Promotion Agency	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08303 - DONATION BY LOCAL GOVERNMENTS	1,756,443,637.63	-	-
CONSTRUCTION OF 23 INDUSTRIAL PARKS UNDER PPP	011101200100 - Benue Investment Promotion Agency	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08125 - UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)	1,521,216,252.79	-	



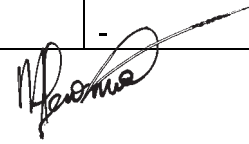


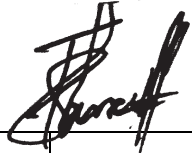
PREPARATION OF MORIBUND INDUSTRIES FOR PRIVATIZATION/PPP	011101200100 - Benue Investment Promotion Agency	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	328,647,883.14	-	-
NIGERIAN CLIMATE ADAPTATION EROSION AND WATER SHIELD PROJECTS GRANTS: FUNDING EROSION AND WATER SHIELD PROJECTS IN THE STATE	011101600100 - Benue State Council on Climate Change	13020202 - CAPITAL FOREIGN GRANTS	08108 - EUROPEAN INVESTMENT BANK	1,441,467,617.99	3,585,000.00	-
AGRO FORESTRY IMPACT & REGENERATION: REFORESTATION DRIVE IN THE STATE	011101600100 - Benue State Council on Climate Change	13020202 - CAPITAL FOREIGN GRANTS	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	1,139,644,428.90	-	-
FEDERAL GOVERNMENT CASH TRANSFER TO AGED AND VULNERABLE	011102000100 - Benue State Social Investment Programme	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09121 - WORLD BANK TRUST FUND	1,132,765,069.39	-	-
LOCAL GOVT CONTRIBUTORY PENSION SCHEME(CPS)	011104500100 - Benue State Pension Commission	14020101 - OTHER CAPITAL RECEIPTS TO CDF	02201 - PENSION AND GRATUITIES	525,836,613.03	-	-
BENUE STATE SOLID PROJECT - CAPITAL	011113200100 - Bureau for International Cooperation & Development	13010202 - CAPITAL FOREIGN AID	08121 - WORLD BANK TRUST FUND	426,624,390.07	-	-
CURRENT GRANTS FROM OTHER SOURCES	011113200100 - Bureau for International	13020105 - CURRENT GRANTS FROM	08306 - DONATIONS BY INDIVIDUALS	20,047,520.87	1,000,000.00	-



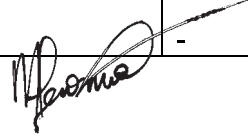


	Cooperation & Development	OTHER SOURCES				
INITIAL ACTIVITIES FOR THE IMPLEMENTATION OF DURABLE SOLUTIONS ACTIVITIES IN CAMPS IN BENUE STATE.	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	2,124,500.07	7,067,001.01	-
SOMTEC PERIODIC COORDINATION MEETING	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	282,768.64	1,575,970.00	-
ESTABLISHMENT AND OPERATIONALIZATION OF COMPLAINT AND FEEDBACK MECHANISM (CFM) ON CAMPS IN BENUE STATE.	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,286,945.87	17,657,757.38	-
SBC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,055,945.65	4,214,864.00	-
SBC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	671,762.85	5,907,344.00	-
SBC/RCCE: ACTIVITIES FOR IDP CAMP EMERGENCY RESPONSE IN BENUE STATE PHASE 2	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	395,918.42	2,000,000.00	-
SUSTAINED SBC/RCCE: IMPACT IN THE BENUE STATE EMERGENCY RESPONSE AT THE INT'L MARKET IN BENUE STATE.	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,233,415.51	4,305,768.00	-
UNICEF GRANT: JINGLES ,PICTURE CARD,AUDIO-VISUALS ON CHILD FIRST 1000 DAYS	012300100100 - Ministry of Information & Orientation	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	1,768,486.07	8,600,885.32	-





CURRENT GRANTS: LOCAL GOVERNMENT STATUTORY FUND CONTRIBUTION FOR RUNNING OF LOCAL GOVERNMENT ELECTIONS	014800100100 - Benue State Independent Electoral Commission (BSIEC)	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	16,432,394.16	-	-
LOCAL GOVERNMENT 1% GRANT FOR TRAINING	014900100100 - Local Government Service Commission	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	44,367,464.22	-	-
TRAINING AND RETRAINING OF STAFF ON ICT BY FINANCIAL INSTITUTIONS	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	-	25,000,000.00
ZEROX TECHNOLOGY SUPPORT - HARDWARE AND SOFTWARE SUPPLY FOR CBT CENTRES	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	-	30,000,000.00
LOANS FROM INDIVIDUALS USED FOR BENDISMEA PROGRAMMES AND PROJECTS	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	13010101 - CURRENT DOMESTIC AID	08306 - DONATIONS BY INDIVIDUALS	-	-	7,273,000.00
BENUE STATE GOVERNMENT EQUITY CONTRIBUTION	015600300100 - Benue State Digital Infrastructure Company,Plc	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08302 - DONATION BY STATE GOVERNMENTS	-	-	1,521,067,814.99
Rural Access & Agricultural Marketing Project 3 (RAAMP 3)	021500100100 - Ministry of Agriculture & Food Security	13010202 - CAPITAL FOREIGN AID	08108 - EUROPEAN INVESTMENT BANK	1,622,445,051.85	-	-
WORLD BANK (Scale-Up) RURAL ACCESS AND	021500100100 - Ministry of	13010202 - CAPITAL FOREIGN AID	08121 - WORLD BANK TRUST FUND	1,958,424,172.61	-	-





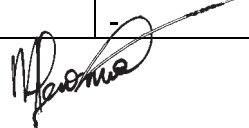
AGRICULTURAL MARKETING	Agriculture & Food Security					
ADDITIONAL FUNDS FROM STATE GOVERNMENT FOR ASPHALTING ABOUT 534KM RURAL ROADS	021500100100 - Ministry of Agriculture & Food Security	13010102 - CAPITAL DOMESTIC AID	02101 - MAIN ENVELOP - BUDGETARY ALLOCATION	1,286,478,831.45	-	-
IMPACT OF COVID-19 ACTION RECOVERY & ECONOMIC STIMULUS (BN-CARES) FADAMA III	021500100100 - Ministry of Agriculture & Food Security	13010201 - CURRENT FOREIGN AID	08121 - WORLD BANK TRUST FUND	1,500,030,164.60	-	-
2026 TETFUND INTERVENTION GRANT FOR INFRASTRUCTURE DEVELOPMENT AT AOPOL, YANDEV BENUE STATE.	021502100100 - Akperan Orshi Polytechnic, Yandev.	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	395,576,284.99	345,800,000.00	-
2026 NIGERIA EDUCATION LOAN FUND (NEL-FUND) STUDENT LOAN	021502100100 - Akperan Orshi Polytechnic, Yandev.	14030102 - DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	09301 - FEDERAL GOVERNMENT	-	7,500,000.00	-
IFAD/VCDP COUNTERPART GRANTS : INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT GRANT FOR THE DEVELOPMENT OF AGRICULTURE IN NINE(9) LGAs IN THE STATE	021510200100 - Bureau of Agricultural Development & Mechanization(BADM)	13020202 - CAPITAL FOREIGN GRANTS	08113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	969,116,883.08	876,281,155.18	-
GRANT FOR AGRICULTURAL DEVELOPMENT FROM NGOS (INTERGRENium, CLEAN TOP, CARE COM ETC TO AGRO-DEVELOPMENT COY. IN BENUE STATE.	021510300100 - Agricultural Development Company	13010202 - CAPITAL FOREIGN AID	08113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	-	-	15,515,571,600.00
GRANT FOR AGRICULTURAL	021510300100 - Agricultural	13020106 - CAPITAL	08305 - DONATIONS BY	-	500,000,000.00	2,258,740,500.00

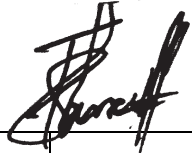


DEVELOPMENT FROM COMPANIES (BIPC, DANTATA, LAGOS STATE, NADF, NALDA, BOI, ZEBRA CROP BANK ETC) TO AGRO-DEVELOPMENT COY. IN BENUE STATE.	Development Company	GRANTS FROM OTHER SOURCES	PRIVATE SECTOR COMPANIES			
CAPITALIZATION PLAN (40% OF N405 MILLION SILOS LIABILITIES TO STATE BACKED EQUITY	021510300100 - Agricultural Development Company	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08302 - DONATION BY STATE GOVERNMENTS	-	-	162,000,000.00
ASSET REVALUATION (Q1 2026): PROJECTED REVALUATION INCREASE OF 1.5-2.2 UPON SILO COMPLETION	021510300100 - Agricultural Development Company	13020106 - CAPITAL GRANTS FROM OTHER SOURCES	08302 - DONATION BY STATE GOVERNMENTS	-	-	1,924,230,000.00
BORROWINGS FROM COMMERCIAL BANKS FOR INFRASTRUCTURE DEVELOPMENT OF THE STATE	022000200100 - Debt Management Office	14030101 - DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09304 - COMMERCIAL BANK	100,000,000,000.00	-	200,000,000,000.00
STATE ACTION ON BUSINESS ENABLING REFORMS (SABER)	022000700100 - Office of the Accountant-General	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09121 - WORLD BANK TRUST FUND	2,036,195,748.81	-	-
INVESTMENT PROMOTIONS AGENCY - WORLD BANK SABER 3-YEAR INTERVENTION (\$5.5MILLION) RESULT BASE PERFORMANCE PROGRAMME/ MONITORING AND	022200100100 - Ministry of Industry, Trade and Investment	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	1,272,853,251.42	-	-

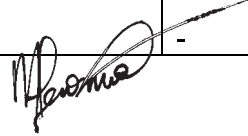


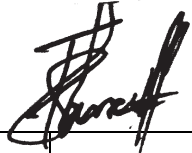
EVALUATION. PARTNERS [NASSI, BESIMA, FACAN AFAN ETC)						
LOAN FACILITY FOR INVESTMENT	022200400100 - Benue Investment and Property Company Limited	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	09305 - OTHER BANKS	-	-	4,349,566,907.34
LOAN FACILITY FOR INVESTMENT	022200400100 - Benue Investment and Property Company Limited	14030103 - DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET	09305 - OTHER BANKS	-	-	23,676,204,315.74
CAPITALIZATION	022200400100 - Benue Investment and Property Company Limited	14010101 - TRANSFER FROM CRF TO CDF	08302 - DONATION BY STATE GOVERNMENTS	-	7,765,546,400.00	27,500,000.00
Federal Government IDP Emergency Response Funding	023800100100 - Benue State Budget and Economic Planning Commission	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	3,286,478.83	-	-
Water Aid Projects (Benue state Rural Water Supply and Sanitation Agency)	023800100100 - Benue State Budget and Economic Planning Commission	13010202 - CAPITAL FOREIGN AID	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	32,864,788.31	-	-
(MWR) 3RD NATIONAL WATER SUPPLY REFORM PROJECT(World Bank)	023800100100 - Benue State Budget and Economic Planning Commission	13020202 - CAPITAL FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	32,864,788.31	-	-



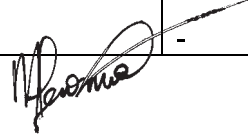


United Nation's Fund for Population Activities: Reproductive Health /Gender based Violence-(BSPC, Min. of Health, Info.,youth & Sports etc.)	023800100100 - Benue State Budget and Economic Planning Commission	13010202 - CAPITAL FOREIGN AID	08120 - UNITED NATIONS FUND FOR POPULATION ACTIVITIES	17,589,661.95	-	-
Food & Agriculture Organization - Food Security (Ministry of Agriculture & Natural Resources)	023800100100 - Benue State Budget and Economic Planning Commission	13010202 - CAPITAL FOREIGN AID	08121 - WORLD BANK TRUST FUND	9,859,436.49	-	-
United Nation Development Programme - Human Capital Development (State - Wide)	023800100100 - Benue State Budget and Economic Planning Commission	13020201 - CURRENT FOREIGN GRANTS	08118 - UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	9,859,436.49	-	-
International Fund for Agricultural Development - Agricultural Support Programme(Value chain development programme-BNARDA,MANR)	023800100100 - Benue State Budget and Economic Planning Commission	13020202 - CAPITAL FOREIGN GRANTS	08113 - INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	57,711,392.86	-	-
United Nations Children Fund Thrippe Threat_(BERWASA/HEALTH -) Water Sanitatrion and Hygiene (WASH) , Women Reproductive Health	023800100100 - Benue State Budget and Economic Planning Commission	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	9,859,436.49	-	-
FADAMA III -Federal Government Agricultural support to states Covid-19 Action Recovery & Economic Stimulus Programme(BNARDA,MANR)	023800100100 - Benue State Budget and Economic Planning Commission	14030204 - INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	09121 - WORLD BANK TRUST FUND	6,572,957.66	-	-
BILL GATES FOUNDATION - Agricultural Input Support Value Chain (Ministry of Agricuture & Natural Resources)	023800100100 - Benue State Budget and Economic Planning Commission	13010202 - CAPITAL FOREIGN AID	08126 - MULTI-DONOR BUDGET SUPPORT	9,238,197.67	-	-



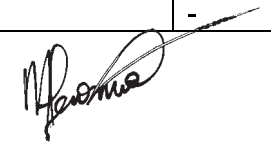


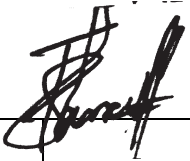
Community & Social Development Agency/Action Recovery & Economic Stimulus Programme NG-CARES (world Bank)-(BSPC)	023800100100 - Benue State Budget and Economic Planning Commission	14030204 - INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	09121 - WORLD BANK TRUST FUND	11,259,053.46	-	-
FOREIGN GRANTS: WOFE	023800100100 - Benue State Budget and Economic Planning Commission	13020201 - CURRENT FOREIGN GRANTS	08121 - WORLD BANK TRUST FUND	32,864,788.31	-	-
LOCAL GOVERNEMENT GRANT FOR DEEDS CAPITAL DEVELOPMENT PROGRAMME	023800100100 - Benue State Budget and Economic Planning Commission	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	11,338,351.97	-	-
BENUE STATE CARES COORDINATION UNIT FOR NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS (World Bank Grant) PROGRAMME FOR RESULT	023800100100 - Benue State Budget and Economic Planning Commission	14030204 - INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	09121 - WORLD BANK TRUST FUND	3,979,263,167.34	-	-
AGRO - CLIMATE RESILENCE IN SEMI - ARID LAND SCAPES (ACRESAL) PROJECT GOVERNMENT CONTERPART CONTRIBUTION (GCC)	025200100100 - Ministry of Water Resources, Environment and Climate Change	14030201 - INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	09121 - WORLD BANK TRUST FUND	14,021,000.00	-	-
SUSTAINABLE POWER AND IRRIGATION FOR NIGERIA (SPIN) DRY SEASON IRRIGATION FARMING PROJECT. COUNTERPART FUNDS OF N300 MILLION FROM THE STATE.	025200100100 - Ministry of Water Resources, Environment and Climate Change	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	98,594,364.94	-	-
RURAL SANITATION & HYGIENE PROMOTION IN NIGERIA (RUSHPIN)	025210300100 - Benue State Rural Water Supply and	13010202 - CAPITAL FOREIGN AID	08118 - UNITED NATIONS DEVELOPMENT	49,132,858.53	-	-



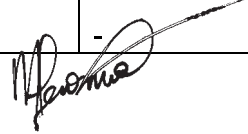


GLOBAL SANITATION FUND PROGRAMME (UN-HABITAT)	Sanitation Agency (BERWASSA)		PROGRAMME (UNDP)			
SANITATION HYGIENE & WATER IN NIGERIA (SHAWN) SAFE DRINKING WATER (UNICEF)	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	13010202 - CAPITAL FOREIGN AID	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	98,430,041.00	-	-
WATER AID-CLEAN WATER, HYGIENE & SANITATION (USAID)	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	14020101 - OTHER CAPITAL RECEIPTS TO CDF	08202 - UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)	32,700,464.37	-	-
FEDERAL GOVERNMENT OF NIGERIA-EXPANDED WATER SUPPLY IN BENUE STATE PARTNERSHIP FOR EXPANDED WATER SUPPLY & HYGIENE(P-WASH)	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	65,565,252.69	-	-
LOCAL GOVERNMENT CONTRIBUTION ON SCALE-UP COMMUNITY LED TOTAL SANITIZATION (CLTS) FOR OPEN DEFECATION FREE(ODF), LGAS (WATER AID)	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	98,430,041.00	-	-
REHABILITATION OF BOREHOLES-ACCESS TO SAFE CLEAN WATER, SANITATION HYGIENE & WATER IN NIGERIA (SHAWN) (UNICEF)	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	164,159,617.63	-	-
FUNDING FOR SCALE OF CLTS/ODF BY UNICEF	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	13020202 - CAPITAL FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	36,974,997.23	-	-



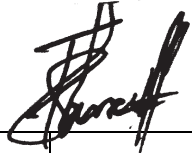


GRANT/AIDS FROM THE 23 LGs TO ASSIST IN MONTHLY SANITATION EXERCISE IN THE STATE	025210400100 - Benue State Environmental Sanitation Authority	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	19,600,000.00	-
CAPITAL FOREIGN GRANTS - EUROPEAN DEVELOPMENT FUND	025400100100 - Ministry of Cooperatives and Rural Development	13020202 - CAPITAL FOREIGN GRANTS	08106 - EUROPEAN DEVELOPMENT FUND	65,975,464.40	-	-
RENEWED HOPE PROJECT 276 FEDERAL GOVERNMENT SUPPORT TO STATES	025400100100 - Ministry of Cooperatives and Rural Development	13020102 - CAPITAL GRANTS FROM FGN	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	1,900,000,000.00
CURRENT FOREIGN AIDS: UNFPA, NFWP INITIATIVE	051400100100 - Ministry of Women Affairs and Social Welfare	13010201 - CURRENT FOREIGN AID	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	10,000,000.00	-
GRANTS FROM 23 LOCAL GOVERNMENT COUNCILS IN BENUE STATE	051405100100 - Benue State Rehabilitation Board, Apir	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	23,000,000.00	-
GRANTS FROM NGOS (RED CROSS, CHICADEF AND OTHERS) NON-FOOD ITEMS TO REHABILITATION BOARD, APIR IN BENUE STATE	051405100100 - Benue State Rehabilitation Board, Apir	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08305 - DONATIONS BY PRIVATE SECTOR COMPANIES	-	3,600,000.00	-
GRANTS FROM INDIVIDUALS AND OTHERS) TO REHABILITATION BOARD, APIR IN BENUE STATE	051405100100 - Benue State Rehabilitation Board, Apir	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	-	1,700,000.00	-
GRANTS FROM STATE GOVERNMENT AGENCIES (SEMA, SSG, BIPC, CSDA, BIASS AND OTHERS) FOOD AND NON-FOOD ITEMS IN BENUE STATE	051405100100 - Benue State Rehabilitation Board, Apir	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08302 - DONATION BY STATE GOVERNMENTS	-	43,365,000.00	-
GRANTS FROM FEDERAL GOVERNMENT AGENCIES	051405100100 - Benue State	13020105 - CURRENT	08304 - DONATIONS BY	-	1,230,000.00	-

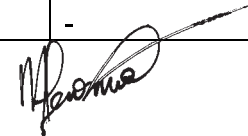


(NHIS, TCN AND OTHERS) DRUGS TO REHAB. BOARD, APIR IN BENUE STATE	Rehabilitation Board, Apir	GRANTS FROM OTHER SOURCES	FED. GOVERNMENT OWNED COMPANIES			
TRAINING OF MASTER TRAINERS ON BLENDED LEARNING	051700100100 - Ministry of Education and Knowledge Management	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	12,895,135.36	-
WORKSHOP FOR EDUCATION STAKEHOLDERS AND MASTER TRAINERS ON ABEP	051700100100 - Ministry of Education and Knowledge Management	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	23,878,867.04	-
STEP DOWN TRAINING OF 50 TEACHERS IN OTUKPO ON BLENDED	051700100100 - Ministry of Education and Knowledge Management	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	6,318,779.52	-
EDUCATION IN EMERGENCY (EIE) AT INTERNATIONAL MARKET IDP	051700100100 - Ministry of Education and Knowledge Management	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	52,989,680.00	-
STATE GOVERNMENT CONTRIBUTION TO EDUCATION FUNDING	051700300100 - Benue State Universal Basic Education Board (SUBEB)	13020103 - CURRENT GRANTS FROM LGAS	08302 - DONATION BY STATE GOVERNMENTS	230,000,000.00	405,000,000.00	540,000,000.00
LOCAL GOVERNMENT CONTRIBUTION TO EDUCATION FUNDING	051700300100 - Benue State Universal Basic Education Board (SUBEB)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08303 - DONATION BY LOCAL GOVERNMENTS	-	25,273,660,623.10	-
UNIVERSAL BASIC EDUCATION COMMISSION (UBEC) MATCHING GRANT	051700300100 - Benue State Universal Basic Education Board (SUBEB)	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,109,285,168.92	11,224,134,194.92	6,157,847,456.63
TEACHERS PROFESSIONAL DEVELOPMENT	051700300100 - Benue State	13020101 - CURRENT	08304 - DONATIONS BY	-	572,072,572.28	762,763,429.71

PROGRAMME (TPDP) - UBEC	Universal Basic Education Board (SUBEB)	GRANTS FROM FGN	FED. GOVERNMENT OWNED COMPANIES			
COUNTERPART FUNDING	051700300100 - Benue State Universal Basic Education Board (SUBEB)	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	729,095,445.55
SCHOOL GRANT	051700300100 - Benue State Universal Basic Education Board (SUBEB)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08303 - DONATION BY LOCAL GOVERNMENTS	-	-	230,000,000.00
INTERVENTION FUND FROM TETFUND FOR CAPITAL DEVELOPMENT	051701100100 - College of Education, Katsina-Ala	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	495,272,359.90	670,246,092.68	-
CURRENT DOMESTIC AIDS - BENPOLY	051701800100 - Benue State Polytechnic, Ugbokolo	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	10,000,000.00	-	-
CAPITAL DOMESTIC GRANTS (TETFUND) - BENPOLY	051701800100 - Benue State Polytechnic, Ugbokolo	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	900,500,000.00	268,784,927.55	-
2026 NIGERIA EDUCATION LOAN FUND (NEL-FUND) STUDENT LOAN	051701800100 - Benue State Polytechnic, Ugbokolo	14030102 - DOMESTIC LOANS/ BORROWINGS FROM	09301 - FEDERAL GOVERNMENT	-	7,500,000.00	-

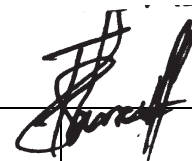
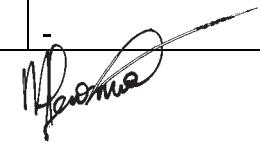


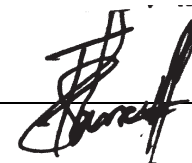
		GOVERNMENT ENTITIES				
FG DOMESTIC GRANT FROM TETFUND	051701800200 - Akawe Torkula Polytechnic, Makurdi	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	900,500,000.00	-	-
GRANT FROM FGN TETFUND	051702100100 - Father Moses Oshio Adasu State University (FMOAU), Makurdi	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	484,103,900.00	539,228,803.54	-
CURRENT GRANTS FROM FGN NATIONAL HEALTH INSURANCE SCHEME (NHIS) CONTRIBUTION FOR BASIC HEALTH CARE PROVISION FUND (BHCPF)	052100200100 - Benue State Health Insurance Agency	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	520,354,196.84	-
CURRENT FOREIGN GRANTS REGISTRATION OF 700 IDPS IN BENUE STATE GRANT FROM UNICEF	052100200100 - Benue State Health Insurance Agency	13020201 - CURRENT FOREIGN GRANTS	08119 - UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	13,013,831.76	-
PREMIUM FROM INFORMAL SECTOR EMPLOYEES	052100200100 - Benue State Health Insurance Agency	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	-	1,615,000.00	-
CURRENT DOMESTIC GRANT: DONATIONS FROM PHILANTROPIST	052102600100 - Benue State University Teaching Hospital (BSUTH)	13020105 - CURRENT GRANTS FROM OTHER SOURCES	08306 - DONATIONS BY INDIVIDUALS	1,000,000,000.00	-	-
Current Domestic Aids from UNICEF	052102700100 - Benue State Primary Health Care Board	13010101 - CURRENT DOMESTIC AID	08301 - DONATION BY LOCAL NGOS	-	697,501,006.20	-



Current Domestic Grants from LGAs	052102700100 - Benue State Primary Health Care Board	13020103 - CURRENT GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	-	21,825,920.00	-
TETFUND PROGRAMMES FOR DEVELOPMENT AT BENUE STATE COLLEGE OF HEALTH SCIENCES & TECHNOLOGY AGASHA.	052110300100 - Benue State College of Health Sciences & Technology, Agasha	13020102 - CAPITAL GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	235,000,000.00
GRANTS TO STUDENT ON TRAINING FOR ALLOWANCES BY ITF	052110300100 - Benue State College of Health Sciences & Technology, Agasha	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	-	-	15,000,000.00
CURRENT GRANTS FROM FMH DUAM	054400100100 - Ministry of Humanitarian Affairs and Disaster Management	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	250,000,000.00	230,100,000.00	-
CAPITAL GRANTS FROM FMH DUAM	054400100100 - Ministry of Humanitarian Affairs and Disaster Management	13020101 - CURRENT GRANTS FROM FGN	08304 - DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	200,000,000.00	-	-
CURRENT GRANTS FROM OTHER SOURCES: DONATIONS BY INDIVIDUALS	054400100100 - Ministry of Humanitarian Affairs and Disaster Management	13020101 - CURRENT GRANTS FROM FGN	08302 - DONATION BY STATE GOVERNMENTS	100,000,000.00	-	-
CURRENT FOREIGN GRANTS: UNICEF	054400100100 - Ministry of Humanitarian Affairs and Disaster Management	13020201 - CURRENT FOREIGN GRANTS	08105 - ECOWAS FUND	120,000,000.00	-	

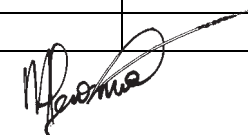
CURRENT FOREIGN GRANTS: UN, UNDP, UNHCR	054400100100 - Ministry of Humanitarian Affairs and Disaster Management	13020202 - CAPITAL FOREIGN GRANTS	08107 - EUROPEAN UNION	180,000,000.00	-	-
1% RECEIPTS FROM LG FAAC ALLOCATION	055100100100 - Bureau of Local Government and Chieftaincy Affairs	13020104 - CAPITAL GRANTS FROM LGAS	08303 - DONATION BY LOCAL GOVERNMENTS	608,835,700.00	526,582,164.74	-

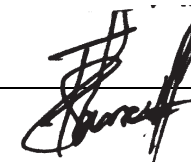


Benue State Government 2026 Approved Budget - Total Revenue by Fund

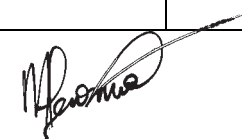
Code	Fund	2026 Approved Budget
	<i>Total Revenue (including Capital Receipts, excluding Open Balance)</i>	<i>695,011,237,687.27</i>
01	FEDERATION ACCOUNT	347,978,964,768.18
011	FAAC DIRECT ALLOCATION	347,978,964,768.18
01101	FAAC DIRECT ALLOCATION	347,978,964,768.18
02	CONSOLIDATED REVENUE FUND	80,715,412,449.13
021	MAIN ENVELOP	80,715,412,449.13
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	80,715,412,449.13
08	AIDS AND GRANTS	38,291,089,246.88
081	MULTILATERAL AIDS AND GRANTS	17,769,678,137.86
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	15,515,571,600.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	2,254,106,537.86
083	LOCAL AIDS AND GRANTS	20,521,411,109.03
08302	DONATION BY STATE GOVERNMENTS	4,174,797,814.99
08303	DONATION BY LOCAL GOVERNMENTS	4,164,434,780.27
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,933,039,665.22
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	2,313,740,500.00
08306	DONATIONS BY INDIVIDUALS	1,935,398,348.55
09	LOANS/DEBTS	228,025,771,223.08
093	LOCAL LOANS/DEBTS	228,025,771,223.08
09304	COMMERCIAL BANK	200,000,000,000.00
09305	OTHER BANKS	28,025,771,223.08

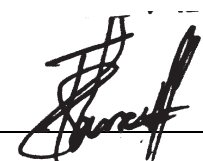


Benue State Government 2026 Approved Budget - Recurrent Revenue by Fund



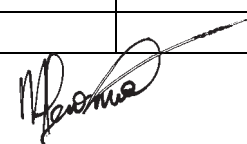
Code	Fund	2026 Approved Budget
-	<i>Total Recurrent Revenue (excluding Opening Balance)</i>	<i>428,694,377,217.31</i>
01	FEDERATION ACCOUNT	347,978,964,768.18
011	FAAC DIRECT ALLOCATION	347,978,964,768.18
01101	FAAC DIRECT ALLOCATION	347,978,964,768.18
02	CONSOLIDATED REVENUE FUND	80,715,412,449.13
021	MAIN ENVELOP	80,715,412,449.13
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	80,715,412,449.13

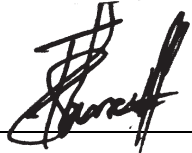




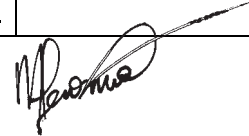
Benue State Government 2026 Approved Budget - Capital Receipts by Fund

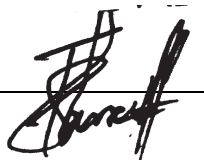
Code	Fund	2026 Approved Budget
	<u>Total Capital Receipts</u>	<u>266,316,860,469.96</u>
08	AIDS AND GRANTS	38,291,089,246.88
081	MULTILATERAL AIDS AND GRANTS	17,769,678,137.86
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT	15,515,571,600.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)	2,254,106,537.86
083	LOCAL AIDS AND GRANTS	20,521,411,109.03
08302	DONATION BY STATE GOVERNMENTS	4,174,797,814.99
08303	DONATION BY LOCAL GOVERNMENTS	4,164,434,780.27
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	7,933,039,665.22
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	2,313,740,500.00
08306	DONATIONS BY INDIVIDUALS	1,935,398,348.55
09	LOANS/DEBTS	228,025,771,223.08
093	LOCAL LOANS/DEBTS	228,025,771,223.08
09304	COMMERCIAL BANK	200,000,000,000.00
09305	OTHER BANKS	28,025,771,223.08

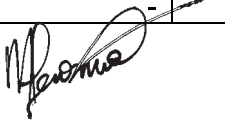


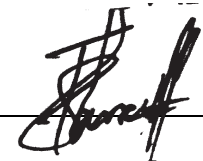


MDA:	011100500100 - Sustainable Development Goals (SDGs)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>1,012,313,234.00</u>	=	=
13	AID AND GRANTS	<u>1,012,313,234.00</u>	=	=
1302	GRANTS	<u>1,012,313,234.00</u>	-	-
130202	FOREIGN GRANTS	<u>1,012,313,234.00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

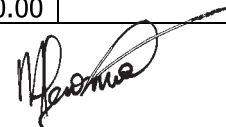


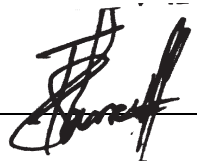
MDA:	011100600100 - Benue State Commission for Peace and Reconciliation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	-	<u>250,000,000.00</u>
13	AID AND GRANTS	-	-	<u>250,000,000.00</u>
1302	GRANTS	-	-	<u>250,000,000.00</u>
130202	FOREIGN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



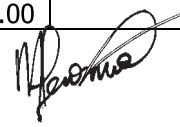


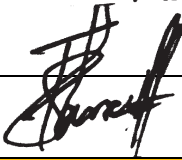
MDA:	011100800100 - Benue State Emergency Management Agency (BENSEMA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	<u>6,000,000,000.01</u>
13	AID AND GRANTS	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	<u>6,000,000,000.01</u>
1302	GRANTS	<u>4,699,267,716.73</u>	<u>9,378,323,794.20</u>	<u>6,000,000,000.01</u>
130201	DOMESTIC GRANTS	<u>2,671,578,641.69</u>	<u>5,061,713,585.20</u>	<u>3,995,893,462.15</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	33,333,333.33
13020104	CAPITAL GRANTS FROM LGAS	1,289,614,293.07	2,800,826,085.20	2,034,434,780.27
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,643,239.42	1,960,000,000.00	1,928,125,348.55
130202	FOREIGN GRANTS	<u>2,027,689,075.04</u>	<u>4,316,610,209.00</u>	<u>2,004,106,537.86</u>
13020201	CURRENT FOREIGN GRANTS	2,023,883,743.37	4,078,816,309.00	2,004,106,537.86
13020202	CAPITAL FOREIGN GRANTS	3,805,331.68	237,793,900.00	-

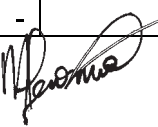


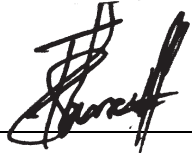


MDA:	011101000100 - Public Procurement Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>710,318,980.04</u>	<u>822,062,695.96</u>	<u>1,070,306,050.00</u>
12	INDEPENDENT REVENUE	<u>710,318,980.04</u>	<u>822,062,695.96</u>	<u>1,070,306,050.00</u>
1202	NON-TAX REVENUE	<u>710,318,980.04</u>	<u>822,062,695.96</u>	<u>1,070,306,050.00</u>
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

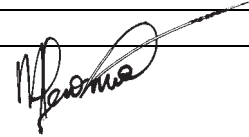


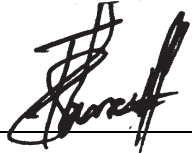
MDA:	011101200100 - Benue Investment Promotion Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>5,674,394,180.50</u>	-	<u>509,185,094.60</u>
12	INDEPENDENT REVENUE	<u>509,185,094.60</u>	-	<u>509,185,094.60</u>
1201	TAX REVENUE	<u>384,871,575.66</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	-	-





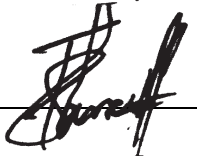
MDA:	011101600100 - Benue State Council on Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	-
13	AID AND GRANTS	<u>2,581,112,046.89</u>	<u>3,585,000.00</u>	-
1302	GRANTS	<u>2,581,112,046.89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



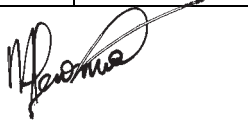


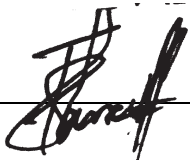
MDA:	011102000100 - Benue State Social Investment Programme			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>1,132,765,069.39</u>	=	=
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>1,132,765,069.39</u>	=	=
1403	LOANS/ BORROWINGS RECEIPT	<u>1,132,765,069.39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





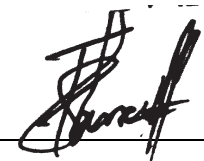
MDA:	011103700100 - Muslim Pilgrims Welfare Board (MPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>153,948.63</u>	=	<u>200,000.00</u>
12	INDEPENDENT REVENUE	<u>153,948.63</u>	=	<u>200,000.00</u>
1202	NON-TAX REVENUE	<u>153,948.63</u>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



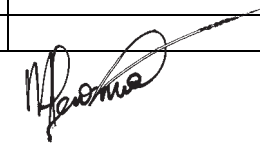


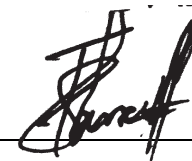
MDA:	011103800100 - Christian Pilgrims Welfare Board (CPWB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>
12	INDEPENDENT REVENUE	<u>461,845.89</u>	<u>343,400.00</u>	<u>1,200,000.00</u>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



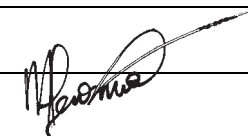


MDA:	011104500100 - Benue State Pension Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>568,172,486.35</u>	=	=
12	INDEPENDENT REVENUE	<u>42,335,873.32</u>	=	=
1202	NON-TAX REVENUE	<u>42,335,873.32</u>	=	=
120211	INVESTMENT INCOME	<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	=	=

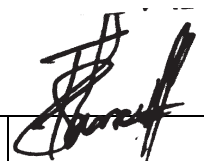




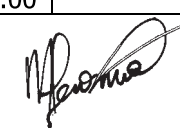
MDA:	011113200100 - Bureau for International Cooperation & Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>446,671,910.94</u>	<u>1,000,000.00</u>	-
13	AID AND GRANTS	<u>446,671,910.94</u>	<u>1,000,000.00</u>	-
1301	AID	<u>426,624,390.07</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	-

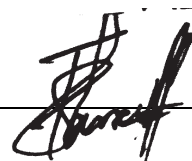


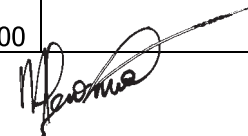
MDA:	012300100100 - Ministry of Information & Orientation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>18,988,050.11</u>	<u>53,264,589.71</u>	<u>10,168,307.03</u>
12	INDEPENDENT REVENUE	<u>10,168,307.03</u>	<u>1,935,000.00</u>	<u>10,168,307.03</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	<u>8,819,743.08</u>	<u>51,329,589.71</u>	<u>-</u>
13020201	CURRENT FOREIGN GRANTS	8,819,743.08	51,329,589.71	-

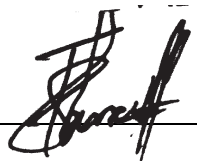


MDA:	012300300100 - Benue State Television Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03</u>
12	INDEPENDENT REVENUE	<u>11,002,863.03</u>	<u>1,093,440.00</u>	<u>11,002,863.03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

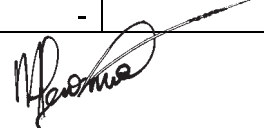


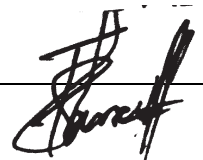
MDA:	012300400100 - Radio Benue Corporation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
12	INDEPENDENT REVENUE	<u>9,087,089.50</u>	<u>1,410,500.00</u>	<u>9,087,089.81</u>
1202	NON-TAX 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

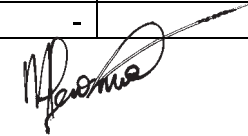


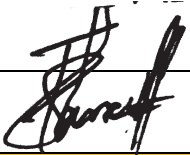


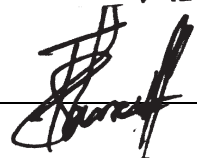
MDA:	012301300100 - Benue Printing and Publishing Corporation (BPPC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>12,117,794.52</u>	<u>7,748,850.00</u>	<u>12,117,840.00</u>
12	INDEPENDENT REVENUE	<u>12,117,794.52</u>	<u>7,748,850.00</u>	<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



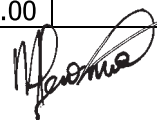
MDA:	012305500100 - Government Printing Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	615,794.52	=	615,794.52
12	INDEPENDENT REVENUE	615,794.52	-	615,794.52
1202	NON-TAX REVENUE	615,794.52	-	615,794.52
120206	SALES - GENERAL	307,897.26	-	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



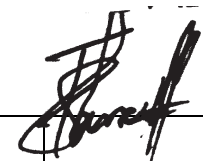
MDA:	012305600100 - Bureau for Arts, Culture and Tourism			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>3,848,715.76</u>	<u>110,000.00</u>	-
12	INDEPENDENT REVENUE	<u>3,848,715.76</u>	<u>110,000.00</u>	-
1202	NON-TAX REVENUE	<u>3,848,715.76</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	- 



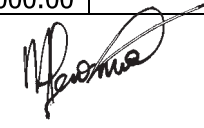
MDA:	012400100100 - Bureau of Internal Affairs and Special Services (BIASS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>18,088,964.05</u>	<u>3,522,200.00</u>	<u>19,394,863.03</u>
12	INDEPENDENT REVENUE	<u>18,088,964.05</u>	<u>3,522,200.00</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 Approved Budget
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	18,442,964.84	15,189,761.74	20,500,000.00
12020801	RENT ON GOVT. QUARTERS	18,442,964.84	15,189,761.74	20,500,000.00
120209	RENT ON LAND & OTHERS - GENERAL	46,546,000.00	23,620,200.00	32,493,000.00
12020901	RENT ON GOVT. LAND	46,546,000.00	23,620,200.00	32,493,000.00

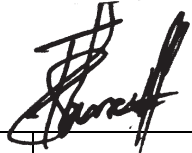


MDA:	014000100100 - Office of the Auditor-General of the State			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
12	INDEPENDENT REVENUE	<u>538,820.21</u>	<u>100,000.00</u>	<u>538,820.21</u>
1202	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

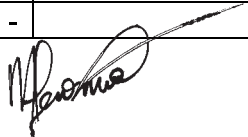


MDA:	014000200100 - Local Government Audit Department			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
12	INDEPENDENT REVENUE	<u>338,686.99</u>	<u>40,000.00</u>	<u>500,000.00</u>
1202	NON-TAX 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

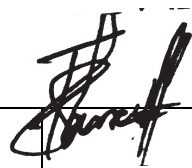
MDA:	014800100100 - Benue State Independent Electoral Commission (BSIEC)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>61,616,317.14</u>	-	<u>13,500,000.00</u>
12	INDEPENDENT REVENUE	<u>45,183,922.98</u>	-	<u>13,500,000.00</u>
1202	NON-TAX 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	-	-



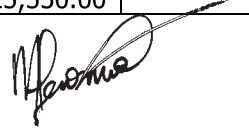
MDA:	014900100100 - Local Government Service Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>44,367,464.22</u>	-	-
13	AID AND GRANTS	<u>44,367,464.22</u>	-	-
1302	GRANTS	<u>44,367,464.22</u>	-	-
130201	DOMESTIC GRANTS	<u>44,367,464.22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

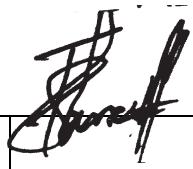


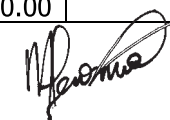
MDA:	015600200100 - Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	-	120,173,000.00
12	INDEPENDENT REVENUE	-	-	57,900,000.00
1202	NON-TAX REVENUE	-	-	57,900,000.00
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	-	-	62,273,000.00
1301	AID	-	-	7,273,000.00
130101	DOMESTIC AID	-	-	7,273,000.00
13010101	CURRENT DOMESTIC AID	-	-	7,273,000.00
1302	GRANTS	-	-	55,000,000.00
130201	DOMESTIC GRANTS	-	-	55,000,000.00
13020105	CURRENT GRANTS FROM OTHER SOURCES	-	-	55,000,000.00

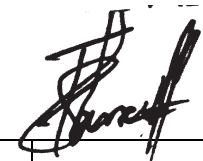


MDA:	016100500100 - Liaison Office Lagos			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
12	INDEPENDENT REVENUE	<u>1,154,614.73</u>	<u>625,550.00</u>	<u>1,154,620.00</u>
1202	NON-TAX REVENUE	<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

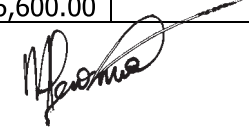


MDA:	016100500200 - Liaison Office Kaduna			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>346,384.42</u>	<u>850,000.00</u>	<u>1,200,000.00</u>
12	INDEPENDENT REVENUE	<u>346,384.42</u>	<u>850,000.00</u>	<u>1,200,000.00</u>
1202	NON-TAX REVENUE	<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

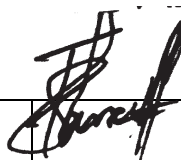




MDA:	016100500300 - Liaison Office Abuja/Lodge			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
12	INDEPENDENT REVENUE	<u>1,539,486.30</u>	<u>406,600.00</u>	<u>1,539,486.30</u>
1202	NON-TAX 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



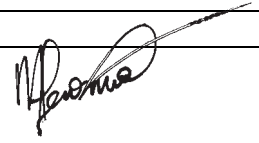
MDA:	021500100100 - Ministry of Agriculture & Food Security			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>6,367,378,220.51</u>	-	-
13	AID AND GRANTS	<u>6,367,378,220.51</u>	-	-
1301	AID	<u>6,367,378,220.51</u>	-	-
130101	DOMESTIC AID	1,286,478,831.45	-	-
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	-	-

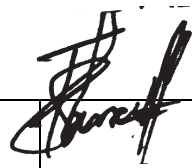
MDA:	021502100100 - Akperan Orshi Polytechnic, Yandev.			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>726,991,348.84</u>	<u>370,177,429.29</u>	<u>93,710,595.76</u>
12	INDEPENDENT REVENUE	<u>331,415,063.85</u>	<u>16,877,429.29</u>	<u>93,710,595.76</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>	-
1302	GRANTS	<u>395,576,284.99</u>	<u>345,800,000.00</u>	-
130201	DOMESTIC GRANTS	395,576,284.99	345,800,000.00	-
13020102	CAPITAL GRANTS FROM FGN	395,576,284.99	345,800,000.00	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	<u>7,500,000.00</u>	-
1403	LOANS/ BORROWINGS RECEIPT	-	<u>7,500,000.00</u>	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	7,500,000.00	-
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	7,500,000.00	-



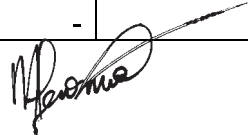


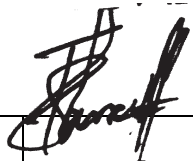
MDA:	021510200100 - Bureau of Agricultural Development & Mechanization (BADM)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>3,508,961,385.17</u>	<u>876,281,155.18</u>	<u>539,844,502.09</u>
12	INDEPENDENT REVENUE	<u>2,539,844,502.09</u>	-	<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	-



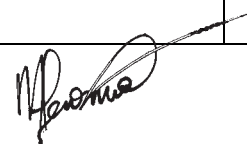


MDA:	022000700100 - Office of the Accountant-General			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>365,358,012,485.94</u>	<u>219,064,696,170.32</u>	<u>347,978,964,768.18</u>
11	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>347,978,964,768.18</u>
1101	GOVERNMENT SHARE OF FAAC	<u>363,321,816,737.13</u>	<u>219,064,696,170.32</u>	<u>347,978,964,768.18</u>
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	63,748,430,559.04	58,465,995,734.85	83,748,430,559.04
11010101	STATUTORY ALLOCATION	63,748,430,559.04	58,465,995,734.85	83,748,430,559.04
110102	STATE GOVERNMENT SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	102,885,099,564.98
11010201	SHARE OF VAT	93,952,817,543.00	71,451,478,249.19	102,885,099,564.98
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	-	-



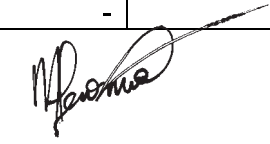


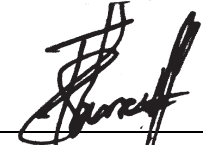
MDA:	022000200100 - Debt Management Office			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>100,000,000,000.00</u>	-	<u>200,000,000,000.00</u>
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>100,000,000,000.00</u>	-	<u>200,000,000,000.00</u>
1403	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





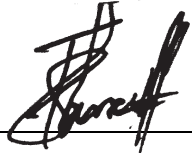
MDA:	022000800100 - Benue State Internal Revenue Service (BIRS)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>22,668,326,744.04</u>	<u>11,993,098,936.53</u>	<u>32,583,723,211.00</u>
12	INDEPENDENT REVENUE	<u>22,668,326,744.04</u>	<u>11,993,098,936.53</u>	<u>32,583,723,211.00</u>
1201	TAX REVENUE	<u>20,772,549,689.50</u>	<u>11,294,149,304.85</u>	<u>20,772,549,689.50</u>
120101	PERSONAL TAXES	<u>15,981,026,168.90</u>	<u>9,341,342,849.59</u>	<u>15,981,026,168.90</u>
12010101	PERSONAL TAXES	15,981,026,168.90	9,341,342,849.59	15,981,026,168.90
120103	OTHER TAXES	<u>4,791,523,520.60</u>	<u>1,952,806,455.26</u>	<u>4,791,523,520.60</u>
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	<u>1,895,777,054.54</u>	<u>698,949,631.68</u>	<u>11,811,173,521.50</u>
120201	LICENCES - GENERAL	<u>405,242,942.88</u>	<u>157,214,640.35</u>	<u>6,705,242,942.88</u>
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	<u>62,109,163.74</u>	<u>23,844,204.62</u>	<u>62,109,163.74</u>
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	<u>8,902,022.48</u>	<u>7,080,937.62</u>	<u>8,902,022.48</u>
12020501	FINES/PENALTIES	8,902,022.48	7,080,937.62	8,902,022.48
120206	SALES - GENERAL	<u>9,899,200.82</u>	<u>5,031,354.50</u>	<u>9,899,200.82</u>
12020601	SALES OF JOURNAL & PUBLICATIONS	9,899,200.82	5,031,354.50	9,899,200.82
120207	EARNINGS -GENERAL	<u>1,400,157,431.78</u>	<u>505,778,494.59</u>	<u>5,015,553,898.74</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,400,157,431.78	505,778,494.59	5,015,553,898.74
120212	INTEREST EARNED	<u>9,466,292.84</u>	-	<u>9,466,292.84</u>
12021212	INTEREST ON TAX DEFAULTERS	9,466,292.84	-	9,466,292.84



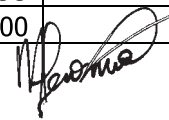


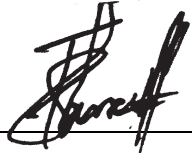
MDA:	022800100100 - Ministry of Science, Technology & Innovation			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>170,834,301.81</u>	<u>9,868,430.00</u>	<u>314,434,301.81</u>
12	INDEPENDENT REVENUE	<u>170,834,301.81</u>	<u>9,868,430.00</u>	<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



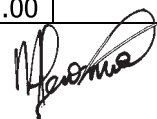


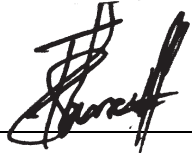
MDA:	022800200300 - Business and Engineering Skills Training (BEST) Centre			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>4,919,142.14</u>	<u>275,750.00</u>	<u>4,919,142.14</u>
12	INDEPENDENT REVENUE	<u>4,919,142.14</u>	<u>275,750.00</u>	<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



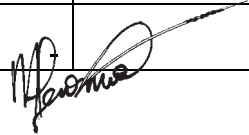


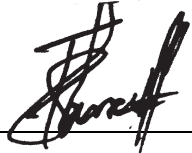
MDA:	023100100100 - Ministry of Power, Renewable Energy and Transport			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>33,458,686.50</u>	<u>37,986,756.09</u>	<u>56,917,577.75</u>
12	INDEPENDENT REVENUE	<u>33,458,686.50</u>	<u>37,986,756.09</u>	<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



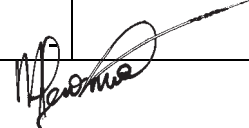


MDA:	023800100100 - Benue State Budget and Economic Planning Commission			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>4,224,480,045.10</u>	-	<u>48,108.95</u>
12	INDEPENDENT REVENUE	<u>48,108.95</u>	-	<u>48,108.95</u>
1202	NON-TAX REVENUE	<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		-



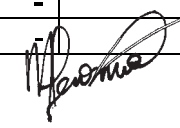


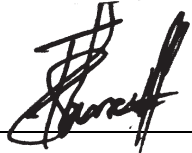
MDA:	025200100100 - Ministry of Water Resources, Environment and Climate Change			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>207,118,271.12</u>	-	<u>94,502,906.17</u>
12	INDEPENDENT REVENUE	<u>94,502,906.17</u>	-	<u>94,502,906.17</u>
1202	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>	-	-
1302	GRANTS	<u>98,594,364.94</u>	-	-
130201	DOMESTIC GRANTS	<u>98,594,364.94</u>	-	-
13020102	CAPITAL GRANTS FROM FGN	98,594,364.94	-	-
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>14,021,000.00</u>	-	-
1403	LOANS/ BORROWINGS RECEIPT	<u>14,021,000.00</u>	-	-
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	<u>14,021,000.00</u>	-	-
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	14,021,000.00	-	-



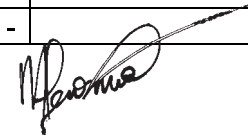


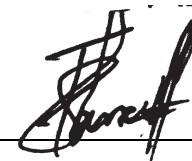
MDA:	025210200100 - Benue State Water Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>63,118,938.41</u>	<u>18,750,000.00</u>	<u>63,118,938.41</u>
12	INDEPENDENT REVENUE	<u>63,118,938.41</u>	<u>18,750,000.00</u>	<u>63,118,938.41</u>
1202	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



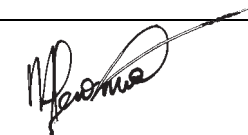


MDA:	025210300100 - Benue State Rural Water Supply and Sanitation Agency (BERWASSA)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>568,335,660.12</u>	<u>5,050,000.00</u>	<u>22,942,387.66</u>
12	INDEPENDENT REVENUE	<u>22,942,387.66</u>	<u>5,050,000.00</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	<u>147,562,899.53</u>	-	-
13010202	CAPITAL FOREIGN AID	147,562,899.53	-	-
1302	GRANTS	<u>365,129,908.55</u>	-	-
130201	DOMESTIC GRANTS	<u>163,995,293.69</u>	-	-
13020102	CAPITAL GRANTS FROM FGN	65,565,252.69	-	-
13020103	CURRENT GRANTS FROM LGAS	98,430,041.00	-	-
130202	FOREIGN GRANTS	<u>201,134,614.86</u>	-	-
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	<u>32,700,464.37</u>	-	-
14020101	OTHER CAPITAL RECEIPTS TO CDF	32,700,464.37	-	-



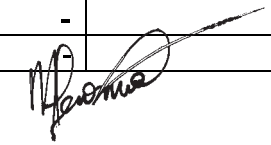


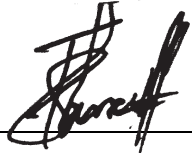
MDA:	025210400100 - Benue State Environmental Sanitation Authority			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>93,299,016.84</u>	<u>50,843,578.98</u>	<u>250,000,000.00</u>
12	INDEPENDENT REVENUE	<u>93,299,016.84</u>	<u>31,243,578.98</u>	<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>-</u>	<u>19,600,000.00</u>	<u>-</u>
1302	GRANTS	<u>-</u>	<u>19,600,000.00</u>	<u>-</u>
130201	DOMESTIC GRANTS	<u>-</u>	<u>19,600,000.00</u>	<u>-</u>
13020103	CURRENT GRANTS FROM LGAS	-	19,600,000.00	-



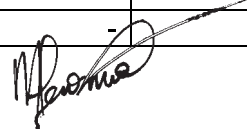


MDA:	025400100100 - Ministry of Cooperatives and Rural Development			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>114,566,164.40</u>	<u>29,735,800.00</u>	<u>1,968,590,700.00</u>
12	INDEPENDENT REVENUE	<u>48,590,700.00</u>	<u>29,735,800.00</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	48,590,700.00	29,735,800.00	68,590,700.00
1202042	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>1,900,000,000.00</u>
1302	GRANTS	<u>65,975,464.40</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	65,975,464.40	-	-
13020202	CAPITAL FOREIGN GRANTS	65,975,464.40	-	-



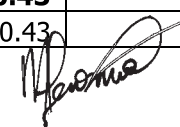


MDA:	025400200100 - Benue State Urban Development Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>96,217,893.91</u>	<u>27,100,500.00</u>	<u>96,217,893.91</u>
12	INDEPENDENT REVENUE	<u>96,217,893.91</u>	<u>27,100,500.00</u>	<u>96,217,893.91</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



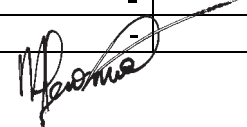


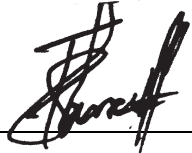
MDA:	026000100100 - Ministry of Lands, Survey and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>144,298,000.52</u>	<u>159,546,364.15</u>	<u>207,683,972.75</u>
12	INDEPENDENT REVENUE	<u>144,298,000.52</u>	<u>159,546,364.15</u>	<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



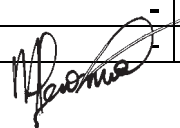


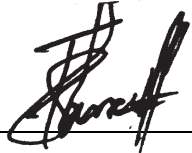
MDA:	026000200100 - Benue State Geographic Information System			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	-	<u>2,326,445,178.36</u>
12	INDEPENDENT REVENUE	-	-	<u>2,326,445,178.36</u>
1202	NON-TAX REVENUE	-	-	<u>2,326,445,178.36</u>
120204	FEES - GENERAL	-	-	<u>1,372,877,599.00</u>
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	-	-	<u>657,778,579.36</u>
12020616	SALES OF FORMS	-	-	657,778,579.36
120207	EARNINGS -GENERAL	-	-	<u>50,789,000.00</u>
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	50,789,000.00
120209	RENT ON LAND & OTHERS - GENERAL	-	-	<u>245,000,000.00</u>
12020901	RENT ON GOVT. LAND	-	-	245,000,000.00



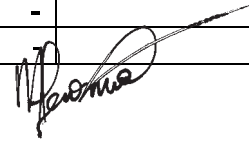


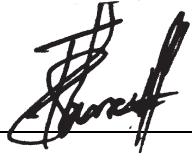
MDA:	026000300100 - Bureau for Mines and Solid Minerals			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>2,526,200,000.00</u>	-	<u>2,213,350,000.00</u>
12	INDEPENDENT REVENUE	<u>2,526,200,000.00</u>	-	<u>2,213,350,000.00</u>
1202	NON-TAX REVENUE	<u>2,526,200,000.00</u>	-	<u>2,213,350,000.00</u>
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



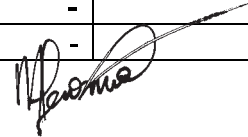


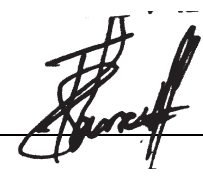
MDA:	022200100100 - Ministry of Industry, Trade and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>3,174,308,530.75</u>	<u>162,669,516.00</u>	<u>15,607,592,483.04</u>
12	INDEPENDENT REVENUE	<u>1,901,455,279.33</u>	<u>162,669,516.00</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	269,410,102.96	44,616,700.00	350,000,000.00
12020449	BUSINESS/TRADE OPERATING FEES	269,410,102.96	44,616,700.00	350,000,000.00
120206	SALES - GENERAL	-	-	35,000,000.00
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>	-	-
1302	GRANTS	<u>1,272,853,251.42</u>	-	-
130202	FOREIGN GRANTS	<u>1,272,853,251.42</u>	-	-
13020202	CAPITAL FOREIGN GRANTS	1,272,853,251.42	-	-



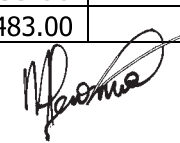


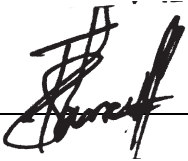
MDA:	022200300100 - Directorate for Diaspora Linkages and Investment			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
12	INDEPENDENT REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
1202	NON-TAX REVENUE	<u>187,129,106.70</u>	=	<u>187,129,106.70</u>
120204	FEES - GENERAL	90,141,469.64	-	90,141,469.64
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	77,744,058.28	-	77,744,058.28
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	15,394,863.03	-	15,394,863.03
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	15,394,863.03	-	15,394,863.03
120212	INTEREST EARNED	3,848,715.76	-	3,848,715.76
12021210	BANK INTEREST	3,848,715.76	-	3,848,715.76



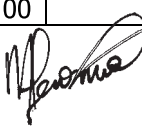


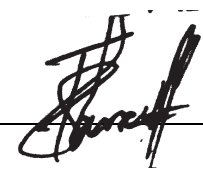
MDA:	031805100100 - High Court of Justice			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>202,793,094.45</u>	<u>128,726,223.00</u>	<u>202,793,094.45</u>
12	INDEPENDENT REVENUE	<u>202,793,094.45</u>	<u>128,726,223.00</u>	<u>202,793,094.45</u>
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 Approved Budget
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



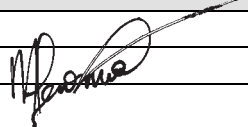


MDA:	032600100100 - Ministry of Justice and Public Order			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>23,284,730.33</u>	<u>2,954,100.00</u>	<u>23,284,750.00</u>
12	INDEPENDENT REVENUE	<u>23,284,730.33</u>	<u>2,954,100.00</u>	<u>23,284,750.00</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



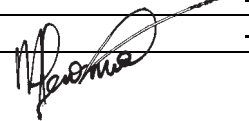


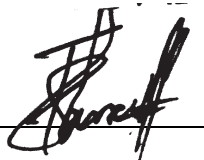
MDA:	051400100100 - Ministry of Women Affairs and Social Welfare			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>3,697,568.30</u>	<u>12,178,640.63</u>	<u>3,256,420.00</u>
12	INDEPENDENT REVENUE	<u>3,697,568.30</u>	<u>2,178,640.63</u>	<u>3,256,420.00</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	-



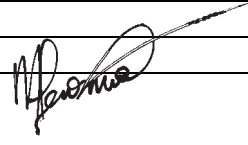


MDA:	051405100100 - Benue State Rehabilitation Board, Apir			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	<u>74,654,000.00</u>	<u>1,759,000.00</u>
12	INDEPENDENT REVENUE	-	<u>1,759,000.00</u>	<u>1,759,000.00</u>
1202	NON-TAX REVENUE	-	<u>1,759,000.00</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	-



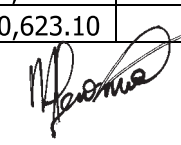


MDA:	051700100100 - Ministry of Education and Knowledge Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>316,971,476.89</u>	<u>111,997,461.92</u>	<u>316,971,476.89</u>
12	INDEPENDENT REVENUE	<u>316,971,476.89</u>	<u>15,915,000.00</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	-





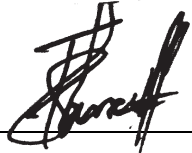
MDA:	051700300100 - Benue State Universal Basic Education Board (SUBEB)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>7,382,553,139.62</u>	<u>39,146,542,400.11</u>	<u>9,185,467,136.29</u>
12	INDEPENDENT REVENUE	<u>43,267,970.70</u>	<u>1,671,675,009.81</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



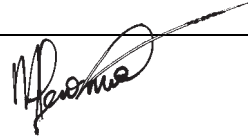


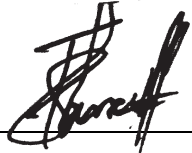
MDA:	051700800100 - Benue State Library Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>231,307.82</u>	<u>49,500.00</u>	<u>150,500.00</u>
12	INDEPENDENT REVENUE	<u>231,307.82</u>	<u>49,500.00</u>	<u>150,500.00</u>
1202	NON-TAX REVENUE	<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



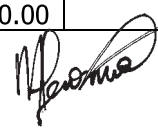


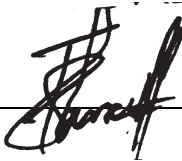
MDA:	051700900100 - Benue State Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>282,702,816.45</u>	<u>77,693,410.00</u>	=
12	INDEPENDENT REVENUE	<u>282,702,816.45</u>	<u>77,693,410.00</u>	-
1202	NON-TAX REVENUE	<u>282,702,816.45</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	-



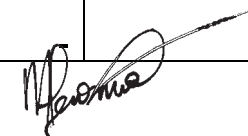


MDA:	051701000100 - State Agency for Mass Education			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
12	INDEPENDENT REVENUE	<u>384,871.58</u>	<u>100,000.00</u>	<u>196,246.02</u>
1202	NON-TAX 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

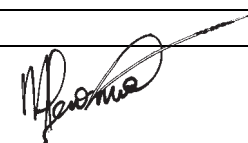


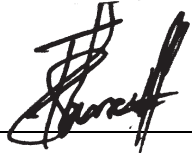


MDA:	051701100100 - College of Education, Katsina-Ala			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>774,861,946.56</u>	<u>695,959,891.68</u>	<u>316,218,112.25</u>
12	INDEPENDENT REVENUE	<u>279,589,586.66</u>	<u>25,713,799.00</u>	<u>316,218,112.25</u>
1201	TAX REVENUE	<u>2,190,000.00</u>	<u>1,095,000.00</u>	<u>3,200,245.50</u>
120103	OTHER TAXES	<u>2,190,000.00</u>	<u>1,095,000.00</u>	<u>3,200,245.50</u>
12010302	DEVELOPMENT TAX/LEVY	2,190,000.00	1,095,000.00	3,200,245.50
1202	NON-TAX REVENUE	<u>277,399,586.66</u>	<u>24,618,799.00</u>	<u>313,017,866.75</u>
120201	LICENCES - GENERAL	<u>38,487.16</u>	-	<u>40,490.20</u>
12020126	TRACTOR HIRING SERVICES	38,487.16	-	40,490.20
120204	FEES - GENERAL	<u>264,981,527.08</u>	<u>20,223,099.00</u>	<u>290,536,028.66</u>
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	<u>1,124,461.52</u>	<u>301,000.00</u>	<u>1,577,680.50</u>
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	<u>11,172,748.38</u>	<u>4,094,700.00</u>	<u>20,775,301.87</u>
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	<u>82,362.52</u>		<u>88,365.52</u>

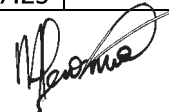


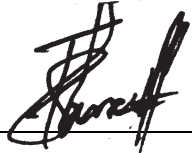
12020803	RENT ON GOVT BUILDINGS	5,388.20	-	7,390.20
12020804	RENT ON CONFERENCE CENTRES	76,974.32	-	80,975.32
13	AID AND GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-
1302	GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-
130201	DOMESTIC GRANTS	<u>495,272,359.90</u>	<u>670,246,092.68</u>	-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

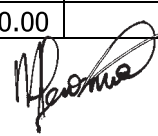


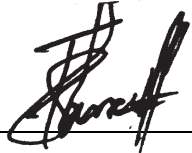
MDA:	051701200100 - Benue State Education Quality Assurance & Examinations Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>596,550,942.27</u>	<u>37,758,454.96</u>	<u>1,940,000,000.00</u>
12	INDEPENDENT REVENUE	<u>596,550,942.27</u>	<u>37,758,454.96</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



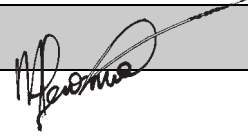


MDA:	051701300100 - College of Education Oju			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>99,104,430.74</u>	<u>25,625,500.00</u>	<u>99,104,430.74</u>
12	INDEPENDENT REVENUE	<u>99,104,430.74</u>	<u>25,625,500.00</u>	<u>99,104,430.74</u>
1201	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>-</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

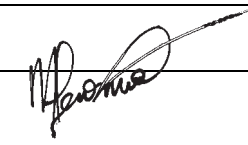


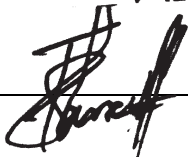


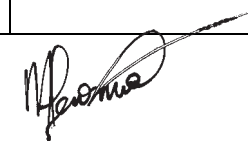
MDA:	051701800100 - Benue State Polytechnic, Ugbokolo			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>1,232,874,547.62</u>	<u>446,171,871.90</u>	<u>549,730,100.00</u>
12	INDEPENDENT REVENUE	<u>322,374,547.62</u>	<u>169,886,944.35</u>	<u>549,730,100.00</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>318,479,870.00</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>101,453,260.00</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	50,405,920.00
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	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	<u>-</u>	<u>7,500,000.00</u>	<u>-</u>

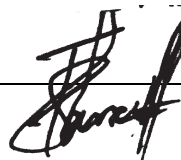


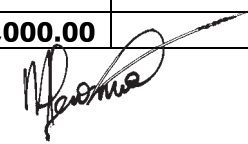
1403	LOANS/ BORROWINGS RECEIPT	-	7,500,000.00	-
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	7,500,000.00	-
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	-	7,500,000.00	-

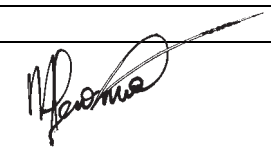
MDA:	051701800200 - Akawe Torkula Polytechnic, Makurdi			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>919,697,394.18</u>	<u>2,577,700.00</u>	<u>85,400,600.00</u>
12	INDEPENDENT REVENUE	<u>19,197,394.18</u>	<u>2,577,700.00</u>	<u>85,400,600.00</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 Approved Budget
1	REVENUE	<u>5,084,706,476.20</u>	<u>3,873,540,600.40</u>	<u>1,627,485,688.19</u>
12	INDEPENDENT REVENUE	<u>4,600,602,576.20</u>	<u>3,334,311,796.86</u>	<u>1,627,485,688.19</u>
1201	TAX REVENUE	<u>88,406,037.34</u>	<u>66,247,842.54</u>	<u>77,365,688.19</u>
120101	PERSONAL TAXES	<u>88,406,037.34</u>	<u>66,247,842.54</u>	<u>77,365,688.19</u>
12010101	PERSONAL TAXES	88,406,037.34	66,247,842.54	77,365,688.19
1202	NON-TAX REVENUE	<u>4,512,196,538.86</u>	<u>3,268,063,954.32</u>	<u>1,550,120,000.00</u>
120204	FEES - GENERAL	<u>4,472,403,323.41</u>	<u>3,241,591,696.63</u>	<u>1,515,520,000.00</u>
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	<u>2,807,614.73</u>	<u>1,345,000.00</u>	<u>2,300,000.00</u>
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	<u>6,877,897.26</u>	<u>4,311,100.00</u>	<u>5,300,000.00</u>
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	<u>21,213,321.34</u>	<u>15,979,157.69</u>	<u>18,000,000.00</u>
12020801	RENT ON GOVT.QUARTERS	21,213,321.34	15,979,157.69	18,000,000.00
120209	RENT ON LAND & OTHERS - GENERAL	<u>1,154,614.73</u>	<u>-</u>	<u>1,000,000.00</u>
12020906	RENTS ON GOVT. PROPERTIES	1,154,614.73	-	1,000,000.00
120212	INTEREST EARNED	<u>7,739,767.39</u>	<u>4,837,000.00</u>	<u>8,000,000.00</u>



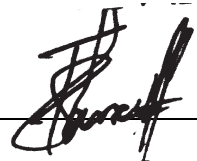
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	7,739,767.39	4,837,000.00	8,000,000.00
13	AID AND GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
1302	GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
130201	DOMESTIC GRANTS	<u>484,103,900.00</u>	<u>539,228,803.54</u>	-
13020102	CAPITAL GRANTS FROM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

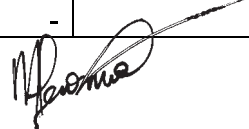


MDA:	051703100200 - Benue State University College of Health Sciences			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>838,031,425.40</u>	<u>645,333,046.23</u>	<u>957,635,200.00</u>
12	INDEPENDENT REVENUE	<u>838,031,425.40</u>	<u>645,333,046.23</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	833,542,729.39	643,415,846.23	954,056,200.00
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	60,809.71	-	79,000.00
12020501	FINES/PENALTIES	60,809.71	-	79,000.00
120206	SALES - GENERAL	4,427,886.30	1,917,200.00	3,500,000.00
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	-	-



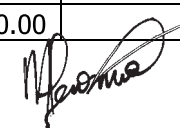


MDA:	051704100100 - Benue State University of Agriculture, Science and Technology (BUAST), Ihugh			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	6,000,000.00	169,940,000.00
12	INDEPENDENT REVENUE	-	6,000,000.00	169,940,000.00
1202	NON-TAX REVENUE	-	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



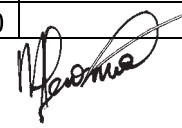


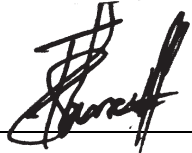
MDA:	051705400100 - Benue State Teaching Service Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</u>
12	INDEPENDENT REVENUE	<u>86,989,089.18</u>	<u>16,783,400.00</u>	<u>35,644,540.00</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	86,989,089.18	16,783,400.00	35,644,540.00
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



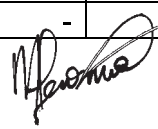


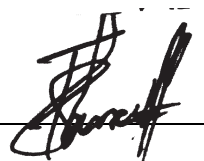
MDA:	051705500100 - Benue State Science and Technical Education Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</u>
12	INDEPENDENT REVENUE	<u>2,309,229.45</u>	<u>1,500,000.00</u>	<u>1,267,000.00</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



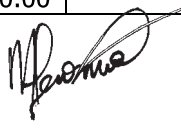


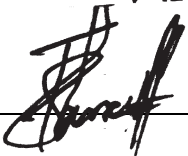
MDA:	051705600100 - Benue State Scholarship Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>3,848,715.76</u>	=	<u>3,848,715.76</u>
12	INDEPENDENT REVENUE	<u>3,848,715.76</u>	-	<u>3,848,715.76</u>
1202	NON-TAX REVENUE	<u>3,848,715.76</u>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



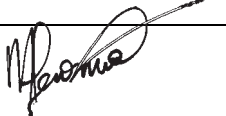


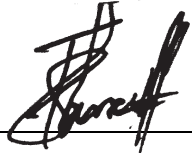
MDA:	052100100100 - Ministry of Health and Human Services			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>168,617,274.17</u>	<u>151,677,400.00</u>	<u>238,088,964.00</u>
12	INDEPENDENT REVENUE	<u>168,617,274.17</u>	<u>151,677,400.00</u>	<u>238,088,964.00</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



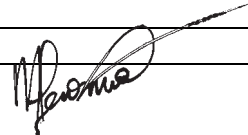


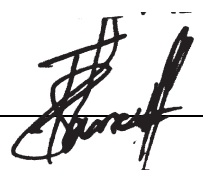
MDA:	052100200100 - Benue State Health Insurance Agency			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>290,020,107.79</u>	<u>534,983,028.60</u>	<u>11,546,147.27</u>
12	INDEPENDENT REVENUE	<u>290,020,107.79</u>	-	<u>11,546,147.27</u>
1201	TAX 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	-



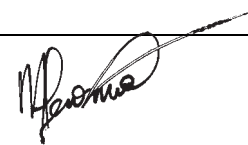


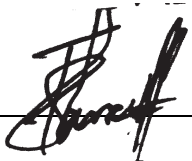
MDA:	052102600100 – Benue State University Teaching Hospital (BSUTH)			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>2,569,000,720.24</u>	<u>1,130,546,504.00</u>	<u>1,039,481,980.79</u>
12	INDEPENDENT REVENUE	<u>1,569,000,720.24</u>	<u>1,130,546,504.00</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	1,393,505,960.60	1,030,439,425.14	828,344,846.70
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	130,479,091.87	80,682,171.44	160,192,920.87
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	27,335,675.94	12,557,844.42	28,844,223.44
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	17,679,991.82	6,867,063.00	22,099,989.78
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>	-	-
1302	GRANTS	<u>1,000,000,000.00</u>	-	-
130201	DOMESTIC GRANTS	<u>1,000,000,000.00</u>	-	-
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,000,000,000.00	-	-



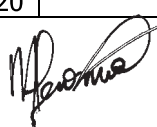


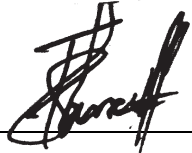
MDA:	052102700100 - Benue State Primary Health Care Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>33,861,979.30</u>	<u>719,326,926.20</u>	-
12	INDEPENDENT REVENUE	<u>33,861,979.30</u>	-	-
1202	NON-TAX REVENUE	<u>33,861,979.30</u>	-	-
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	-



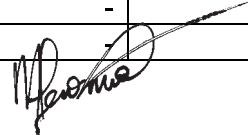


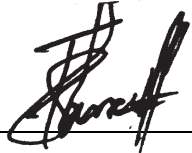
MDA:	052110200100 - Hospital Management Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>320,662,202.18</u>	<u>355,660,013.00</u>	<u>450,262,202.18</u>
12	INDEPENDENT REVENUE	<u>320,662,202.18</u>	<u>355,660,013.00</u>	<u>450,262,202.18</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



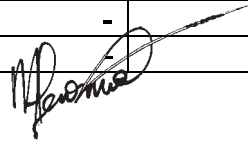


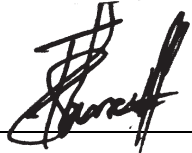
MDA:	052110300100 - Benue State College of Health Sciences & Technology, Agasha			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	-	-	295,582,940.00
12	INDEPENDENT REVENUE	-	-	45,582,940.00
1201	TAX REVENUE	-	-	8,000,000.00
120103	OTHER TAXES	-	-	8,000,000.00
12010301	STAMP DUTY	-	-	8,000,000.00
1202	NON-TAX REVENUE	-	-	37,582,940.00
120204	FEES - GENERAL	-	-	28,071,770.00
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	-	-	3,100,000.00
12020603	SALES OF ID CARDS	-	-	350,000.00
12020616	SALES OF FORMS	-	-	2,750,000.00
120207	EARNINGS -GENERAL	-	-	6,411,170.00
12020707	EARNINGS FROM MEDICAL SERVICES	-	-	3,510,500.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	-	-	2,900,670.00
13	AID AND GRANTS	-	-	250,000,000.00
1302	GRANTS	-	-	250,000,000.00
130201	DOMESTIC GRANTS	-	-	250,000,000.00
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 Approved Budget
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	38,759,657.57	184,250.00	38,759,657.57
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	8,964,417.82	-	8,964,417.82
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	8,964,417.82	-	8,964,417.82



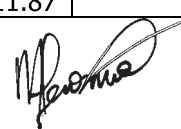


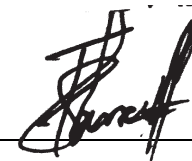
MDA:	053905100100 - Benue State Sports Council			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
12	INDEPENDENT REVENUE	<u>357,528.00</u>	<u>125,000.00</u>	<u>357,528.00</u>
1202	NON-TAX REVENUE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



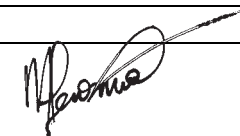


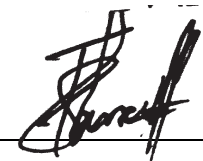
MDA:	053905400100 - Benue State Sports Marketing and Lottery Board			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>53,882,020.59</u>	<u>70,604,948.17</u>	<u>207,000,000.00</u>
12	INDEPENDENT REVENUE	<u>53,882,020.59</u>	<u>70,604,948.17</u>	<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	11,546,147.27	70,539,436.30	202,000,000.00
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	42,335,873.32	65,511.87	5,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	42,335,873.32	65,511.87	5,000,000.00



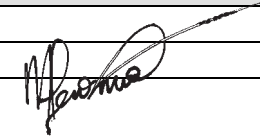


MDA:	054400100100 - Ministry of Humanitarian Affairs and Disaster Management			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	<u>850,000,000.00</u>	<u>230,100,000.00</u>	-
13	AID AND GRANTS	<u>850,000,000.00</u>	<u>230,100,000.00</u>	-
1302	GRANTS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



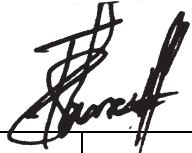


MDA:	055100100100 - Bureau of Local Government and Chieftaincy Affairs			
Code	Economic	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
1	REVENUE	608,835,700.00	526,582,164.74	-
13	AID AND GRANTS	608,835,700.00	526,582,164.74	-
1302	GRANTS	608,835,700.00	526,582,164.74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

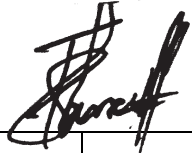


Benue State Government 2026 Approved Budget - Expenditure by MDA

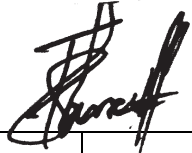
Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
-	<i>Total Expenditure</i>	<i>134,446,665,137.34</i>	<i>178,652,209,545.98</i>	<i>313,098,874,683.32</i>	<i>381,912,363,003.95</i>	<i>695,011,237,687.27</i>
010000000000	ADMINISTRATION SECTOR:	18,017,967,210.44	86,905,225,088.67	104,923,192,299.12	52,139,051,469.05	157,062,243,768.17
011100000000	Government House Administration	9,311,234,254.72	17,752,274,967.24	27,063,509,221.96	41,272,026,060.23	68,335,535,282.20
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	6,127,991,562.09	6,140,224,562.09	2,390,176,215.56	8,530,400,777.65
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



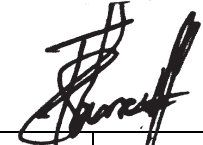
011104500100	Benue State Pension Commission	7,859,722,360.00	30,856,899.61	7,890,579,259.61	11,014,543.18	7,901,593,802.79
011110100100	Bureau of Special Projects & Infrastructure	5,000,000.00	49,075,000.00	54,075,000.00	27,981,867,884.36	28,035,942,884.36
011113200100	Bureau for International Cooperation & 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	19,270,203,135.12	20,434,675,558.44	632,638,121.03	21,067,313,679.47
011200300100	Benue State House of Assembly	817,926,040.36	19,108,960,305.13	19,926,886,345.49	-	19,926,886,345.49
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



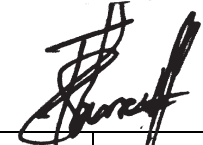
012500300100	Bureau of Service Welfare	-	153,695,306.83	153,695,306.83	1,437,048,188.32	1,590,743,495.15
012500500100	Bureau of Manpower Development and Training	20,938,604.59	98,161,396.14	119,100,000.73	-	119,100,000.73
012500600100	Benue Public Service Institute	-	414,254,221.52	414,254,221.52	1,151,620,296.79	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	1,070,210,706.31	578,683,553.91	1,648,894,260.21	3,957,482,485.98	5,606,376,746.20
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
015600300100	Benue State Digital Infrastructure Company, Plc	620,130,584.55	185,464,866.80	805,595,451.35	497,489,283.20	1,303,084,734.55
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



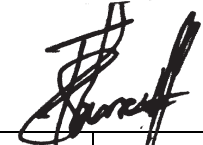
016100400100	Office of the Secretary to State Government - (EXCO)	-	23,500,000.00	23,500,000.00	-	23,500,000.00
016100500100	Liaison Office Lagos	-	13,558,454.51	13,558,454.51	-	13,558,454.51
016100500200	Liaison Office Kaduna	-	15,641,017.45	15,641,017.45	13,565,573.54	29,206,591.00
016100500300	Liaison Office Abuja/Lodge	-	51,473,230.24	51,473,230.24	53,824,352.97	105,297,583.21
020000000000	ECONOMIC SECTOR:	22,672,896,759.37	53,828,396,092.83	76,501,292,852.20	210,691,222,042.64	287,192,514,894.84
021500000000	Ministry of Agriculture & Food Security	3,199,175,138.83	2,039,436,913.33	5,238,612,052.16	39,779,299,466.46	45,017,911,518.62
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
021510300100	Agricultural Development Company	113,694,327.94	1,415,957,180.00	1,529,651,507.94	16,481,810,684.72	18,011,462,192.66
022000000000	Ministry of Finance	16,121,728,277.18	43,118,317,369.68	59,240,045,646.86	16,819,352,455.06	76,059,398,101.92
022000100100	Ministry of Finance	196,204,618.95	16,383,903,538.21	16,580,108,157.16	12,566,231,456.08	29,146,339,613.23
022000200100	Debt Management Office	14,481,346,231.09	20,795,148,047.57	35,276,494,278.67	3,839,957,597.23	39,116,451,875.90
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
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
022000900100	Novus Micro Finance Bank Limited	196,532,666.95	2,706,746,002.39	2,903,278,669.34	88,500,000.00	2,991,778,669.34
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	658,068,258.04	4,431,758,922.49	5,089,827,180.53	9,047,198,554.53	14,137,025,735.05



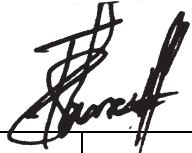
023100100100	Ministry of Power, Renewable Energy and Transport	-	318,072,127.53	318,072,127.53	5,142,198,554.53	5,460,270,682.05
023100200100	Benue Links Nigeria Limited	658,068,258.04	4,113,686,794.96	4,771,755,053.00	3,905,000,000.00	8,676,755,053.00
023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	73,317,743.52	343,775,589.18	46,631,875,932.05	46,975,651,521.22
023400100100	Ministry of Works, Housing and Urban Development	270,457,845.66	73,317,743.52	343,775,589.18	46,631,875,932.05	46,975,651,521.22
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	21,181,661,581.96	22,951,130,126.29
025200100100	Ministry of Water Resources, Environment and Climate Change	292,243,495.24	290,280,577.05	582,524,072.29	11,614,854,023.07	12,197,378,095.36
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	8,261,343,670.46	8,832,779,489.97
025400100100	Ministry of Cooperatives and Rural Development	284,608,445.00	100,486,432.16	385,094,877.16	7,854,376,464.20	8,239,471,341.37



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	591,609,419.42	1,597,985,955.84	2,189,595,375.26	40,396,214,883.74	42,585,810,259.00
022200100100	Ministry of Industry, Trade and Investment	274,813,780.00	942,765,260.24	1,217,579,040.24	7,699,647,394.44	8,917,226,434.68
022200300100	Directorate for Diaspora Linkages and Investment	-	74,623,363.46	74,623,363.46	72,567,489.30	147,190,852.76
022200400100	Benue Investment and Property Company Limited	316,795,639.42	580,597,332.14	897,392,971.56	32,624,000,000.00	33,521,392,971.56
030000000000	LAW & JUSTICE SECTOR:	6,089,393,379.33	12,271,431,598.50	18,360,824,977.83	16,545,841,704.51	34,906,666,682.34
031800000000	Benue State Judicial Service Commission	5,782,393,779.33	5,183,700,019.30	10,966,093,798.63	15,569,264,685.29	26,535,358,483.92
031801100100	Benue State Judicial Service Commission	469,715,458.44	220,172,189.21	689,887,647.65	131,951,373.68	821,839,021.33
031805100100	High Court of Justice	4,775,470,055.39	3,411,422,021.21	8,186,892,076.60	13,319,782,432.62	21,506,674,509.22
031805200100	Customary Court of Appeal	537,208,265.50	1,552,105,808.88	2,089,314,074.38	2,117,530,878.99	4,206,844,953.37
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:	87,666,407,788.20	25,647,156,765.98	113,313,564,554.18	102,536,247,787.75	215,849,812,341.93
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

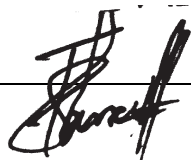


051405200100	Benue State Community and Social Development Agency	250,508,500.00	362,978,185.71	613,486,685.71	37,713,025.00	651,199,710.71
051700000000	Ministry of Education and Knowledge Management	70,797,801,298.79	18,400,157,433.85	89,197,958,732.63	59,528,119,667.62	148,726,078,400.25
051700100100	Ministry of Education and Knowledge Management	364,566,823.76	194,645,570.87	559,212,394.63	6,924,173,687.38	7,483,386,082.01
051700300100	Benue State Universal Basic Education Board (SUBEB)	37,253,180,758.58	6,716,765,603.71	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	8,172,203,696.58	10,297,824,098.08
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	17,133,610,500.00	24,712,431,332.00
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	32,425,762,323.81	52,947,411,003.02
052100100100	Ministry of Health and Human Services	1,085,000,000.00	429,678,059.12	1,514,678,059.12	19,877,151,633.45	21,391,829,692.57
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

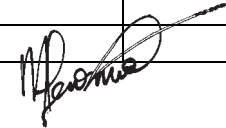


052102600100	Benue State University Teaching Hospital (BSUTH)	10,327,528,780.77	3,468,842,599.25	13,796,371,380.02	11,901,376,868.84	25,697,748,248.86
052102700100	Benue State Primary Health Care Board	15,031,383.00	87,924,008.00	102,955,391.00	8,720,725.84	111,676,116.84
052110200100	Hospital Management 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	4,473,463,844.77	5,764,313,531.78
053900100100	Ministry of Youth, Sports and Creativity	117,131,616.00	148,345,276.31	265,476,892.31	4,449,641,996.17	4,715,118,888.48
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	4,333,583,220.01	4,473,441,305.98
054400100100	Ministry of Humanitarian Affairs and Disaster Management	20,000,000.00	119,858,085.97	139,858,085.97	4,333,583,220.01	4,473,441,305.98
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



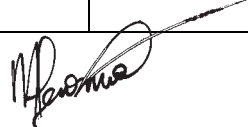


Benue State Government 2026 Approved Budget - Total Expenditure by Fund Source		
Code	Fund	2026 Approved Budget
	<i>Total Expenditure</i>	<i>695,424,685,188.50</i>
01	FEDERATION ACCOUNT	982,857,797.88
011	FAAC DIRECT ALLOCATION	982,857,797.88
01101	FAAC DIRECT ALLOCATION	982,857,797.88
02	CONSOLIDATED REVENUE FUND	238,936,403,717.10
021	MAIN ENVELOP	226,451,366,641.45
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	226,451,366,641.45
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	294,144,574,564.90
031	CDF MAIN	294,144,574,564.90
03101	CAPITAL DEVELOPMENT FUND	294,144,574,564.90
08	AIDS AND GRANTS	137,504,021,477.94
081	MULTILATERAL AIDS AND GRANTS	38,981,266,030.06
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	14,206,299,099.38
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	6,681,751,171.45
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	98,322,755,447.88
08301	DONATION BY LOCAL NGOS	220,000,000.00



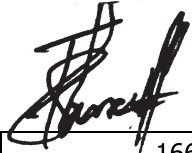


08302	DONATION BY STATE GOVERNMENTS	22,588,230,000.00
08303	DONATION BY LOCAL GOVERNMENTS	40,183,457,252.70
08304	DONATIONS BY FED. GOVERNMENT OWNED COMPANIES	33,200,007,174.31
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	2,113,740,500.00
08306	DONATIONS BY INDIVIDUALS	17,320,520.87
09	LOANS/DEBTS	23,568,638,342.61
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	21,650,276,477.07
09301	FEDERAL GOVERNMENT	881,164,641.00
09304	COMMERCIAL BANK	20,769,111,836.07
10	RETAINED INDEPENDENT REVENUE	288,189,288.07
101	RETAINED INDEPENDENT REVENUE	288,189,288.07
10101	RETAINED INTERNALLY GENERATED REVENUE	285,032,666.95
10103	SCHOOL LEVIES	3,156,621.11

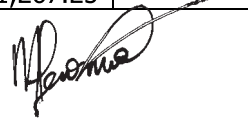


Benue State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

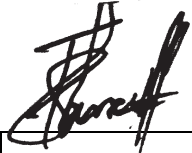
Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Expenditure</i>	<i>550,112,988,930.45</i>	<i>233,121,290,365.18</i>	<i>695,011,237,687.27</i>
010000000000	ADMINISTRATION SECTOR:	190,866,436,263.65	38,335,523,876.56	157,062,243,768.17
011100000000	Government House Administration	93,729,575,315.10	26,163,404,180.42	68,335,535,282.20
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	8,530,400,777.65
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
011200000000	Benue State House of Assembly	18,250,000,000.00	3,875,410,561.52	21,067,313,679.47
011200300100	Benue State House of Assembly	17,550,000,000.00	3,682,205,051.48	19,926,886,345.49
011200400100	Benue State House of Assembly Service Commission	700,000,000.00	193,205,510.04	1,140,427,333.98
012300000000	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



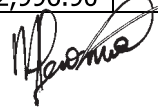
012301300100	Benue Printing and Publishing Corporation (BPPC)	171,245,887.88	120,832,408.33	166,000,000.00
012305500100	Government Printing Department	163,283,051.04	1,268,093.92	162,362,529.98
012305600100	Bureau for Arts, Culture and Tourism	422,403,447.07	90,002,820.89	422,403,447.07
012400000000	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	5,606,376,746.20
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
015600300100	Benue State Digital Infrastructure Company, Plc	-	-	1,303,084,734.55
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

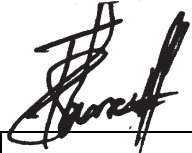


016100500300	Liaison Office Abuja/Lodge	192,476,109.17	34,906,414.48	105,297,583.21
020000000000	ECONOMIC SECTOR:	194,055,674,083.26	116,603,347,660.92	287,192,514,894.84
021500000000	Ministry of Agriculture & Food Security	36,593,537,815.13	6,271,606,610.98	45,017,911,518.62
021500100100	Ministry of 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
021510300100	Agricultural Development Company	-	497,996,357.50	18,011,462,192.66
022000000000	Ministry of Finance	49,745,471,305.89	65,617,175,072.39	76,059,398,101.92
022000100100	Ministry of Finance	26,387,235,592.09	13,330,214,825.43	29,146,339,613.23
022000200100	Debt Management Office	16,875,776,477.89	48,122,120,870.25	39,116,451,875.90
022000700100	Office of the Accountant-General	755,572,150.48	232,246,851.79	652,247,176.59
022000800100	Benue State Internal Revenue Service (BIRS)	5,726,887,085.44	3,614,558,088.58	4,152,580,766.85
022000900100	Novus Micro Finance Bank Limited	-	318,034,436.34	2,991,778,669.34
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	4,452,446,568.16	14,137,025,735.05
023100100100	Ministry of Power,Renewable Energy and Transport	4,253,559,739.35	4,675,280.23	5,460,270,682.05
023100200100	Benue Links Nigeria Limited	-	4,447,771,287.93	8,676,755,053.00
023400000000	Ministry of Works, Housing and Urban Development	46,266,399,215.51	28,737,042,813.61	46,975,651,521.22
023400100100	Ministry of Works, Housing and Urban Development	46,266,399,215.51	28,737,042,813.61	46,975,651,521.22
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	22,951,130,126.29
025200100100	Ministry of Water Resources, Environment and Climate Change	8,283,853,737.17	420,711,766.01	12,197,378,095.36
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

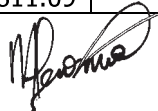


025210500100	Benue State Agro-Climate and Watershed Management Agency	-	-	4,730,700,000.00
025300000000	Ministry of Marine and Blue Economy	299,200,000.00	-	1,778,228,224.00
025300100100	Ministry of Marine and Blue Economy	299,200,000.00	-	1,778,228,224.00
025400000000	Ministry of Cooperatives and Rural Development	4,786,126,311.86	239,110,121.46	8,832,779,489.97
025400100100	Ministry of Cooperatives and Rural Development	4,125,455,764.06	202,812,110.95	8,239,471,341.37
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	8,958,460,645.94	42,585,810,259.00
022200100100	Ministry of Industry, Trade and Investment	19,407,436,852.69	8,048,986,556.12	8,917,226,434.68
022200300100	Directorate for Diaspora Linkages and Investment	367,782,562.60	-	147,190,852.76
022200400100	Benue Investment and Property Company Limited	-	909,474,089.82	33,521,392,971.56
030000000000	LAW & JUSTICE SECTOR:	28,331,077,610.19	9,637,513,326.83	34,906,666,682.34
031800000000	Benue State Judicial Service Commission	22,276,331,225.61	5,684,030,853.72	26,535,358,483.92
031801100100	Benue State Judicial Service Commission	716,949,333.80	102,231,061.80	821,839,021.33
031805100100	High Court of Justice	18,761,820,212.18	4,817,186,307.44	21,506,674,509.22
031805200100	Customary Court of Appeal	2,797,561,679.64	764,613,484.48	4,206,844,953.37
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	215,849,812,341.93
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	148,726,078,400.25
051700100100	Ministry of Education and Knowledge Management	9,781,302,659.50	2,691,387,058.50	7,483,386,082.01
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	10,297,824,098.08
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	-	24,712,431,332.00
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	52,947,411,003.02
052100100100	Ministry of Health and Human Services	19,776,766,426.90	4,757,165,319.24	21,391,829,692.57
052100200100	Benue State Health Insurance Agency	1,185,082,594.48	413,650,766.96	1,252,681,358.78
052102600100	Benue State University Teaching Hospital (BSUTH)	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	5,764,313,531.78
053900100100	Ministry of Youth, Sports and Creativity	5,528,943,234.81	1,013,503,712.49	4,715,118,888.48
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	4,473,441,305.98
054400100100	Ministry of Humanitarian Affairs and Disaster Management	2,100,040,444.68	52,038,833.32	4,473,441,305.98
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

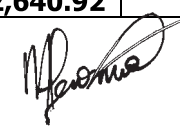


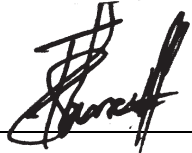
Benue State Government 2026 Approved Budget - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Personnel Expenditure</i>	<i>82,653,582,265.93</i>	<i>75,408,621,025.57</i>	<i>134,446,665,137.34</i>
010000000000	ADMINISTRATION SECTOR:	21,490,642,308.44	13,849,979,958.77	18,017,967,210.44
011100000000	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
011200000000	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
012300000000	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
012400000000	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
012500000000	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

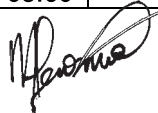


012500500100	Bureau of Manpower Development and Training	23,324,685.44	17,406,429.00	20,938,604.59
014000000000	Auditor General	288,652,597.80	231,946,455.43	300,825,379.74
014000100100	Office of the Auditor-General of the State	207,782,590.88	171,640,482.74	228,853,976.99
014000200100	Local Government 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	-	1,070,210,706.31
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
015600300100	Benue State Digital Infrastructure Company, Plc	-	-	620,130,584.55
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	9,405,853,728.07	22,672,896,759.37
021500000000	Ministry of Agriculture & Food Security	2,360,812,394.26	1,801,112,016.70	3,199,175,138.83
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
021510300100	Agricultural Development Company	-	3,341,200.00	113,694,327.94
022000000000	Ministry of Finance	10,364,634,629.14	5,623,630,613.11	16,121,728,277.18
022000100100	Ministry of Finance	172,134,445.80	127,999,684.70	196,204,618.95
022000200100	Debt Management Office	8,687,832,060.10	4,453,249,199.78	14,481,346,231.09
022000700100	Office of the Accountant-General	500,342,722.40	214,064,924.03	379,177,000.14
022000800100	Benue State Internal Revenue Service (BIRS)	1,004,325,400.84	707,835,329.39	868,467,760.04
022000900100	Novus Micro Finance Bank Limited	-	120,481,475.21	196,532,666.95
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	475,152,640.92	658,068,258.04

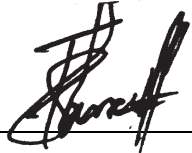




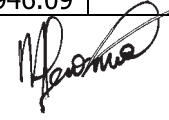
023100100100	Ministry of Power, Renewable Energy and Transport	111,650,485.44	-	-
023100200100	Benue Links Nigeria Limited	-	475,152,640.92	658,068,258.04
023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	201,178,499.83	270,457,845.66
023400100100	Ministry of Works, Housing 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	333,757,035.56	591,609,419.42
022200100100	Ministry of Industry, Trade and Investment	308,538,216.08	125,070,340.50	274,813,780.00
022200400100	Benue Investment and Property Company Limited	-	208,686,695.06	316,795,639.42
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	87,666,407,788.20
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	70,797,801,298.79
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	37,253,180,758.58
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	Benue State University Teaching Hospital (BSUTH)	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



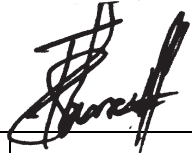
Benue State Government 2026 Approved Budget - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2025 Revised Budget	2025 Performance January to September	2026 Approved Budget
	<i>Total Other Non-Debt Recurrent Expenditure</i>	<i>148,333,854,744.92</i>	<i>37,203,693,411.60</i>	<i>157,883,097,709.91</i>
010000000000	ADMINISTRATION SECTOR:	99,033,180,574.08	13,710,672,572.02	86,905,225,088.67
011100000000	Government House Administration	20,206,969,498.67	7,411,715,954.56	17,752,274,967.24
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	6,127,991,562.09
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
011200000000	Benue State House of Assembly	17,146,036,516.76	3,415,480,815.77	19,270,203,135.12
011200300100	Benue State House of Assembly	16,832,073,959.64	3,347,758,068.26	19,108,960,305.13
011200400100	Benue State House of Assembly Service Commission	313,962,557.12	67,722,747.51	161,242,829.99
012300000000	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	578,683,553.91
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
015600300100	Benue State Digital Infrastructure Company, Plc	-	-	185,464,866.80
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	11,854,947,910.32	33,059,284,256.76
021500000000	Ministry of Agriculture & Food Security	668,009,965.25	108,866,709.00	2,039,436,913.33
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
021510300100	Agricultural Development Company	-	9,064,500.00	1,415,957,180.00
022000000000	Ministry of Finance	17,152,156,566.11	7,405,198,246.81	22,349,205,533.61
022000100100	Ministry of Finance	12,692,806,994.14	4,363,425,390.73	16,383,903,538.21
022000200100	Debt Management Office	26,036,211.51	-	26,036,211.51
022000700100	Office of the Accountant-General	191,943,120.60	18,181,927.76	192,961,854.70
022000800100	Benue State Internal Revenue Service (BIRS)	4,241,370,239.87	2,851,826,967.19	3,039,557,926.81
022000900100	Novus Micro Finance Bank Limited	-	171,763,961.13	2,706,746,002.39
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	3,596,991,256.24	4,431,758,922.49
023100100100	Ministry of Power, Renewable Energy and Transport	623,832,520.96	4,675,280.23	318,072,127.53
023100200100	Benue Links Nigeria Limited	-	3,592,315,976.01	4,113,686,794.96
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	629,442,765.60	1,597,985,955.84
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
022200400100	Benue Investment and Property Company Limited	-	461,188,165.60	580,597,332.14
030000000000	LAW & JUSTICE SECTOR:	7,905,502,029.91	5,256,598,629.52	12,271,431,598.50
031800000000	Benue State Judicial Service Commission	4,124,332,213.26	1,523,309,659.76	5,183,700,019.30
031801100100	Benue State Judicial Service Commission	117,577,593.03	26,724,210.00	220,172,189.21
031805100100	High Court of Justice	2,759,475,755.80	1,064,874,410.84	3,411,422,021.21
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	25,647,156,765.98
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	18,400,157,433.85
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	6,716,765,603.71
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	Benue State University Teaching Hospital (BSUTH)	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

