



Benue State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026

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1 Summary of Performance

1.A Introduction

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

This report includes the original approved budget and revised budget appropriations for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

Discuss any budget revisions in the quarter

This Q1 report is assessed against the 2026 Revised Budget.

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23 / 32
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

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

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

1.B Revenue Performance

The Approved Benue State Budget for the 2026 Fiscal Year stands at ₦695,011,237,687.27, representing an increase of ₦144,898,248,756.82 (20.85%) over the 2025 Final Budget figure of ₦550,112,988,930.45. The 2026 recurrent revenue projection is ₦428,694,377,217.31, comprising Benue State's Share of FAAC of ₦347,978,964,768.18, Independent Revenue at ₦80,715,412,449.13, and Other Receipts — including Aid & Grants of ₦38,263,589,246.89 and Capital Development Fund (CDF) Receipts of ₦228,053,271,223.08 — totalling ₦266,316,860,469.96.

For the first quarter (Q1) of 2026, total revenue from all sources amounted to ₦83,429,883,855.69, representing 12.0% of the total approved budget. This includes ₦57,679,329,657.42 (16.6%) from FAAC, ₦11,326,956,311.69 (14.0%) from Independent Revenue, and ₦14,423,597,886.58 (5.4%) from Other Receipts.

Revenue performance in Q1 remains below expectations. The State Government hopes that Q2 revenue inflow will improve revenue reporting subsequently.

1.C Recurrent Expenditure Performance

The Approved Expenditure for the 2026 Benue State Approved Budget stands at ₦695,011,237,687.27, with ₦313,098,874,683.32 for Recurrent Expenditure and ₦381,912,363,003.96 for Capital Expenditure. The

Recurrent Expenditure is further broken down into ₦134,446,665,137.34 for Personnel Costs and ₦178,652,209,545.97 for Other Recurrent Costs, which include Non-Debt Recurrent Expenditure and Debt Service.

For the first quarter (Q1) of the 2026 budget year, the Benue State Budget Performance Report (BPR) shows that total Recurrent Expenditure from all sources amounted to ₦56,860,052,682.11, representing 18.2% of the total approved recurrent budget. Personnel Costs accounted for ₦34,480,422,943.71 (25.6%) of the total Personnel Budget, while Other Recurrent Costs totalled ₦22,379,629,738.40, achieving 12.5% of the total budgeted for Other Recurrent Costs.

The 18.2% performance of recurrent expenditure in Q1 2026, though not up to 25%, is attributed to the consistent payment of salaries, pension and backlog of pension arrears and the substantial debt servicing undertaken during the quarter under the leadership of His Excellency, Rev. Fr. Dr. Hyacinth I. Alia.

1.D Capital Expenditure Performance

The Approved Capital Expenditure for the 2026 Benue State Budget stands at ₦381,912,363,003.96.

For the first quarter (Q1) of 2026, actual Capital Expenditure amounted to ₦25,420,302,828.01, representing a performance rate of 6.7% against the approved capital budget for the period under review.

Although the 2026 Capital Budget was increased to stimulate aggressive urban and especially rural infrastructural development, implementation in the first quarter has been significantly low. The poor recorded performance will be augmented in Q2 with obvious signs of construction all over the State.

1.E Conclusions

The Q1 BPR for the 2026 Approved Budget of Benue State reflects an average performance overall. In terms of revenue generation, the State received ₦83.43 billion (12.0%) against the projected ₦173.52 billion (25.0%) expected from all sources for Q1. This shortfall is largely attributable to a zero draw down from Capital Development Fund (CDF) Receipts of ₦228.05, which is about 32.81% of the revenue component of the budget, low Internally Generated Revenue (IGR), and a receipt of ₦14.42 billion (37.7%) from Aid and Grants. Though we are in receipt of some grants with no budget provisions.

On the expenditure side, recurrent expenditure also performed low N56.86 billion (18.2%) as against N78.27 billion (25.0%), expected expenditure from all sources for Q1. Personnel costs performed impressively with a 25.6% implementation rate. This is attributed to the political will and commitment of the present administration to the regular payment of salaries to civil servants and political office holders.

We have a performance for Other Recurrent costs of N22.38 billion (12.5%) as against N44.66 billion (25.0%) quarterly benchmark, which shows a poor performance. However, a high performance for debt service of N10.88 billion (39.4%) propelled this. The Overhead cost of N11.49 billion has the lowest performance of 7.6% for Q1.

Capital expenditure showed a poor performance N25.42 billion, recording a 6.7% implementation rate instead of the N95.48 billion (25.0%) threshold. The narrative will change in Q2 as a lot of infrastructural development efforts to drive economic growth and improve the quality of life of the people is on-going.

Regarding the financial balance, while the total revenue for Q1 is ₦83.43 billion (or ₦127.18 billion including opening balance), total expenditure amounted to ₦82.289 billion. This results in a closing balance of ₦1.15 billion or (₦44.90 billion factoring in the opening balance).

Additionally, Benue State is not reporting any income from bank interests, as the Office of the State Accountant-General/Benue Investment and Property Company Limited has neither reported such inflows in the State Cash Flow report.

Over-expenditures and budget deviations observed in some areas are currently being monitored. Some may have to wait till when there is a State-wide Amendment to the budget. Two (2) MDAs (Ministry of Works, Housing and Urban Development & Bureau of Special Projects & Infrastructure) had their budgets reviewed through virements, with approvals by the House of Assembly. These adjustments are already captured in the Q1 BPR.

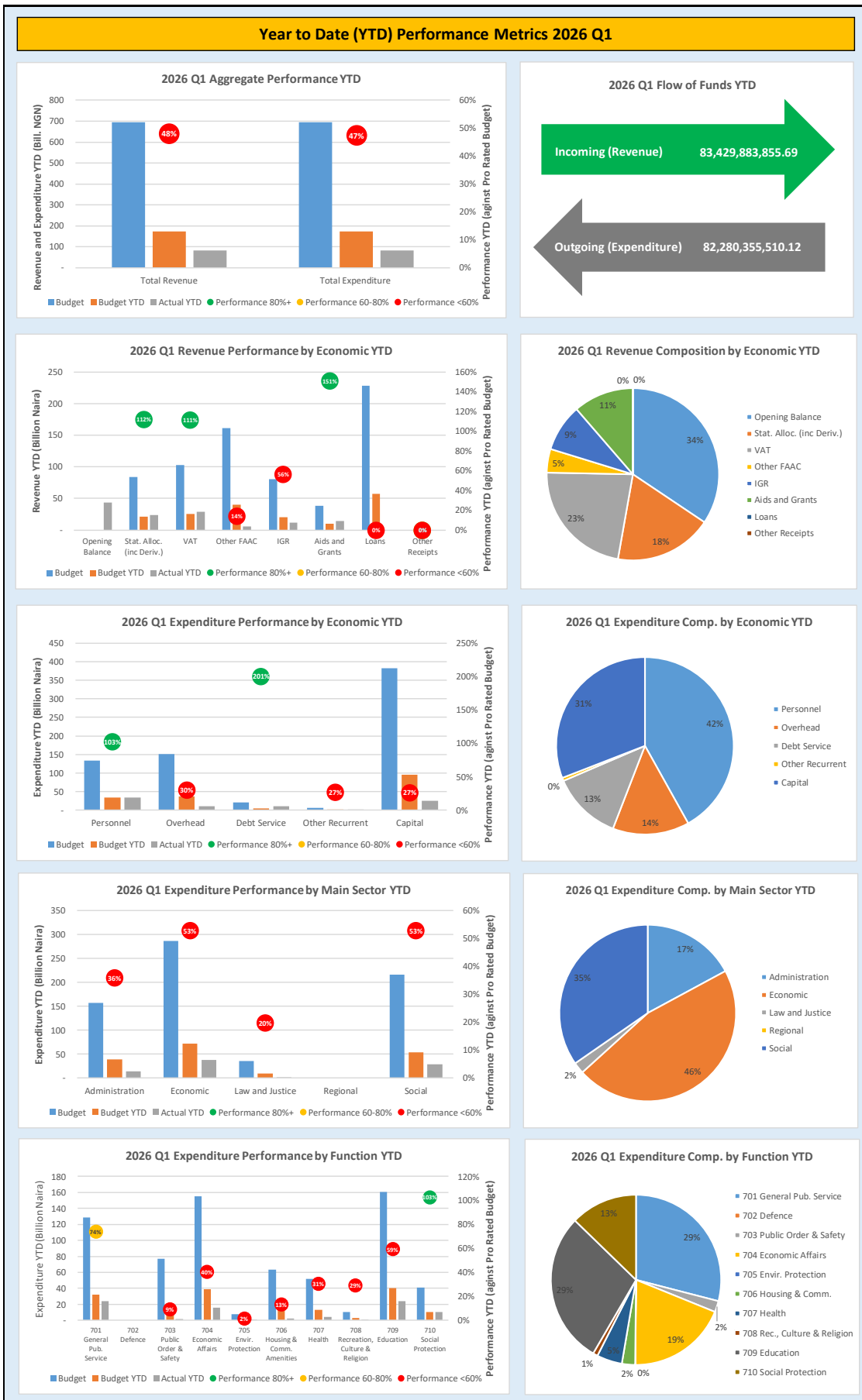
Lastly, the average levels of expenditure performance in the Primary Health Care (PHC) and Basic Education (BED) sectors are concerning. The Benue State Budget and Economic Planning Commission will be advising the government appropriately on necessary corrective actions.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter



Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Benue State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	-	43,752,779,360.22	43,752,779,360.22		- 43,752,779,360.22
Recurrent Revenue	428,694,377,217.31	428,694,377,217.31	69,006,285,969.11	69,006,285,969.11	16.1%	359,688,091,248.20
11 - GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	57,679,329,657.42	57,679,329,657.42	16.6%	290,299,635,110.76
12 - INDEPENDENT REVENUE	80,715,412,449.13	80,715,412,449.13	11,326,956,311.69	11,326,956,311.69	14.0%	69,388,456,137.44
Recurrent Expenditure	313,098,874,683.32	313,098,874,683.32	56,860,052,682.11	56,860,052,682.11	18.2%	256,238,822,001.20
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	134,446,665,137.34	134,446,665,137.34	34,480,422,943.71	34,480,422,943.71	25.6%	99,966,242,193.63
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	178,652,209,545.97	178,652,209,545.97	22,379,629,738.40	22,379,629,738.40	12.5%	156,272,579,807.57
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	151,020,030,608.94	151,020,030,608.94	11,493,972,091.96	11,493,972,091.96	7.6%	139,526,058,516.99
OTHER RECURRENT (2203-2209)	27,632,178,937.03	27,632,178,937.03	10,885,657,646.45	10,885,657,646.45	39.4%	16,746,521,290.58
Transfer to Capital Account	115,595,502,534.00	115,595,502,534.00	55,899,012,647.22	55,899,012,647.22	48.4%	59,696,489,886.78
Other Receipts	266,316,860,469.96	266,316,860,469.96	14,423,597,886.58	14,423,597,886.58	5.4%	251,893,262,583.39
13 - AID AND GRANTS	38,263,589,246.89	38,263,589,246.89	14,423,597,886.58	14,423,597,886.58	37.7%	23,839,991,360.31
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	228,053,271,223.08	228,053,271,223.08	-	-	0.0%	228,053,271,223.08
Capital Expenditure	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
23 - CAPITAL EXPENDITURE	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
Total Revenue (including OB)	695,011,237,687.27	695,011,237,687.27	127,182,663,215.91	127,182,663,215.91	18.3%	567,828,574,471.37
Total Expenditure	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	695,011,237,687.27	695,011,237,687.27	83,429,883,855.69	83,429,883,855.69	12.0%	611,581,353,831.59
01000000000	ADMINISTRATION SECTOR:	10,818,444,643.52	10,818,444,643.52	558,536,600.99	558,536,600.99	5.2%	10,259,908,042.53
01110000000	Government House Administration	7,830,891,144.60	7,830,891,144.60	483,391,304.20	483,391,304.20	6.2%	7,347,499,840.40
011100600100	Benue State Commission for Peace and Reconciliation	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
011100800100	Benue State Emergency Management Agency (BENSEMA)	6,000,000,000.01	6,000,000,000.01	483,391,304.20	483,391,304.20	8.1%	5,516,608,695.81
011101000100	Public Procurement Commission	1,070,306,050.00	1,070,306,050.00	-	-	0.0%	1,070,306,050.00
011101200100	Benue Investment Promotion Agency	509,185,094.60	509,185,094.60	-	-	0.0%	509,185,094.60
011103700100	Muslim Pilgrims Welfare Board (MPWB)	200,000.00	200,000.00	-	-	0.0%	200,000.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
01230000000	Ministry of Information & Orientation	42,991,894.39	42,991,894.39	4,238,550.00	4,238,550.00	9.9%	38,753,344.39
012300100100	Ministry of Information & Orientation	10,168,307.03	10,168,307.03	90,000.00	90,000.00	0.9%	10,078,307.03
012300300100	Benue State Television Corporation	11,002,863.03	11,002,863.03	90,000.00	90,000.00	0.8%	10,912,863.03
012300400100	Radio Benue Corporation	9,087,089.81	9,087,089.81	843,000.00	843,000.00	9.3%	8,244,089.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	12,117,840.00	12,117,840.00	3,215,550.00	3,215,550.00	26.5%	8,902,290.00
012305500100	Government Printing Department	615,794.52	615,794.52	-	-	0.0%	615,794.52
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	19,394,863.03	19,394,863.03	1,155,050.00	1,155,050.00	6.0%	18,239,813.03
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	19,394,863.03	19,394,863.03	1,155,050.00	1,155,050.00	6.0%	18,239,813.03
01250000000	Office of the Head of Service (HOS)	52,993,000.00	52,993,000.00	4,482,266.36	4,482,266.36	8.5%	48,510,733.64
012500300100	Bureau of Service Welfare	52,993,000.00	52,993,000.00	4,482,266.36	4,482,266.36	8.5%	48,510,733.64
01400000000	Auditor General	1,038,820.21	1,038,820.21	-	-	0.0%	1,038,820.21
014000100100	Office of the Auditor-General of the State	538,820.21	538,820.21	-	-	0.0%	538,820.21
014000200100	Local Government Audit Department	500,000.00	500,000.00	-	-	0.0%	500,000.00
01480000000	Benue State Independent Electoral Commission (BSIEC)	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00
014800100100	Benue State Independent Electoral Commission (BSIEC)	13,500,000.00	13,500,000.00	-	-	0.0%	13,500,000.00
01560000000	Ministry of Communications and Digital Economy	2,853,740,814.99	2,853,740,814.99	65,092,730.43	65,092,730.43	2.3%	2,788,648,084.56
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency	120,173,000.00	120,173,000.00	-	-	0.0%	120,173,000.00
015600300100	Benue State Digital Infrastructure Company,Plc	2,733,567,814.99	2,733,567,814.99	65,092,730.43	65,092,730.43	2.4%	2,668,475,084.56
01610000000	Office of the Secretary to the State Government (SSG)	3,894,106.30	3,894,106.30	176,700.00	176,700.00	4.5%	3,717,406.30
016100500100	Liaison Office Lagos	1,154,620.00	1,154,620.00	176,700.00	176,700.00	15.3%	977,920.00
016100500200	Liaison Office Kaduna	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
016100500300	Liaison Office Abuja/Lodge	1,539,486.30	1,539,486.30	-	-	0.0%	1,539,486.30
02000000000	ECONOMIC SECTOR:	666,381,041,580.81	666,381,041,580.81	63,539,216,093.84	63,539,216,093.84	9.5%	602,841,825,486.97
02150000000	Ministry of Agriculture & Food Security	22,994,584,197.85	22,994,584,197.85	19,359,000.00	19,359,000.00	0.1%	22,975,225,197.85
021502100100	Akperan Orshii Polytechnic, Yandev.	93,710,595.76	93,710,595.76	19,359,000.00	19,359,000.00	20.7%	74,351,595.76
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	539,844,502.09	539,844,502.09	-	-	0.0%	539,844,502.09
021510300100	Agricultural Development Company	22,361,029,100.00	22,361,029,100.00	-	-	0.0%	22,361,029,100.00
02200000000	Ministry of Finance	581,514,826,930.11	581,514,826,930.11	62,556,363,337.21	62,556,363,337.21	10.8%	518,958,463,592.90
022000200100	Debt Management Office	200,000,000,000.00	200,000,000,000.00	-	-	0.0%	200,000,000,000.00
022000700100	Office of the Accountant-General	347,978,964,768.18	347,978,964,768.18	57,679,329,657.42	57,679,329,657.42	16.6%	290,299,635,110.76
022000800100	Benue State Internal Revenue Service (BIRS)	32,583,723,211.00	32,583,723,211.00	4,877,033,679.79	4,877,033,679.79	15.0%	27,706,689,531.21
022000900100	Novus Micro Finance Bank Limited	952,138,950.93	952,138,950.93	-	-	0.0%	952,138,950.93
02280000000	Ministry of Science, Technological & Innovation	319,353,443.94	319,353,443.94	918,900.00	918,900.00	0.3%	318,434,543.94
022800100100	Ministry of Science, Technology & Innovation	314,434,301.81	314,434,301.81	-	-	0.0%	314,434,301.81

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022800200300	Business and Engineering Skills Training (BEST) Centre	4,919,142.14	4,919,142.14	918,900.00	918,900.00	18.7%	4,000,242.14
023100000000	Ministry of Power, Renewable Energy & Transport	6,741,035,804.05	6,741,035,804.05	878,131,793.36	878,131,793.36	13.0%	5,862,904,010.69
023100100100	Ministry of Power, Renewable Energy and Transport	56,917,577.75	56,917,577.75	-	-	0.0%	56,917,577.75
023100200100	Benue Links Nigeria Limited	6,684,118,226.29	6,684,118,226.29	878,131,793.36	878,131,793.36	13.1%	5,805,986,432.93
023800000000	Benue State Budget and Economic Planning Commission	48,108.95	48,108.95	-	-	0.0%	48,108.95
023800100100	Benue State Budget and Economic Planning Commission	48,108.95	48,108.95	-	-	0.0%	48,108.95
025200000000	Ministry of Water Resources, Environment and Climate Change	430,564,232.25	430,564,232.25	25,651,000.00	25,651,000.00	6.0%	404,913,232.25
025200100100	Ministry of Water Resources, Environment and Climate Change	94,502,906.17	94,502,906.17	-	-	0.0%	94,502,906.17
025210200100	Benue State Water Board	63,118,938.41	63,118,938.41	25,651,000.00	25,651,000.00	40.6%	37,467,938.41
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	22,942,387.66	22,942,387.66	-	-	0.0%	22,942,387.66
025210400100	Benue State Environmental Sanitation Authority	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	2,064,808,593.91	2,064,808,593.91	34,259,080.00	34,259,080.00	1.7%	2,030,549,513.91
025400100100	Ministry of Cooperatives and Rural Development	1,968,590,700.00	1,968,590,700.00	4,759,400.00	4,759,400.00	0.2%	1,963,831,300.00
025400200100	Benue State Urban Development Board	96,217,893.91	96,217,893.91	29,499,680.00	29,499,680.00	30.7%	66,718,213.91
026000000000	Ministry of Lands, Survey and Solid Minerals	32,773,250,374.19	32,773,250,374.19	24,532,983.27	24,532,983.27	0.1%	32,748,717,390.92
026000100100	Ministry of Lands, Survey and Solid Minerals	207,683,972.75	207,683,972.75	24,532,983.27	24,532,983.27	11.8%	183,150,989.48
026000200100	Benue State Geographic Information System	2,326,445,178.36	2,326,445,178.36	-	-	0.0%	2,326,445,178.36
026000300100	Bureau for Mines and Solid Minerals	2,213,350,000.00	2,213,350,000.00	-	-	0.0%	2,213,350,000.00
026000400100	Benue Geo-Mining Company Limited	28,025,771,223.08	28,025,771,223.08	-	-	0.0%	28,025,771,223.08
022200000000	Ministry of Industry, Trade and Investment	19,542,569,895.56	19,542,569,895.56	-	-	0.0%	19,542,569,895.56
022200100100	Ministry of Industry, Trade and Investment	15,607,592,483.04	15,607,592,483.04	-	-	0.0%	15,607,592,483.04
022200300100	Directorate for Diaspora Linkages and Investment	187,129,106.70	187,129,106.70	-	-	0.0%	187,129,106.70
022200400100	Benue Investment and Property Company Limited	3,747,848,305.82	3,747,848,305.82	-	-	0.0%	3,747,848,305.82
030000000000	LAW & JUSTICE SECTOR:	227,632,459.18	227,632,459.18	210,003,102.84	210,003,102.84	92.3%	17,629,356.34
031800000000	Benue State Judicial Service Commission	204,347,709.18	204,347,709.18	45,084,907.54	45,084,907.54	22.1%	159,262,801.64
031805100100	High Court of Justice	202,793,094.45	202,793,094.45	44,460,807.54	44,460,807.54	21.9%	158,332,286.91
031805200100	Customary Court of Appeal	1,554,614.73	1,554,614.73	624,100.00	624,100.00	40.1%	930,514.73
032600000000	Ministry of Justice and Public Order	23,284,750.00	23,284,750.00	164,918,195.30	164,918,195.30	708.3%	-141,633,445.30
032600100100	Ministry of Justice and Public Order	23,284,750.00	23,284,750.00	164,918,195.30	164,918,195.30	708.3%	-141,633,445.30
050000000000	SOCIAL SECTOR:	17,584,119,003.76	17,584,119,003.76	19,122,128,058.02	19,122,128,058.02	108.7%	-1,538,009,054.26
051400000000	Ministry of Women Affairs and Social Welfare	5,015,420.00	5,015,420.00	-	-	0.0%	5,015,420.00
051400100100	Ministry of Women Affairs and Social Welfare	3,256,420.00	3,256,420.00	-	-	0.0%	3,256,420.00
051405100100	Benue State Rehabilitation Board, Apir	1,759,000.00	1,759,000.00	-	-	0.0%	1,759,000.00
051700000000	Ministry of Education and Knowledge Management	15,289,059,746.13	15,289,059,746.13	18,670,092,558.02	18,670,092,558.02	122.1%	-3,381,032,811.88
051700100100	Ministry of Education and Knowledge Management	316,971,476.89	316,971,476.89	-	-	0.0%	316,971,476.89
051700300100	Benue State Universal Basic Education Board (SUBEB)	9,185,467,136.29	9,185,467,136.29	14,592,545,772.13	14,592,545,772.13	158.9%	-5,407,078,635.84
051700800100	Benue State Library Board	150,500.00	150,500.00	9,600.00	9,600.00	6.4%	140,900.00
051701000100	State Agency for Mass Education	196,246.02	196,246.02	-	-	0.0%	196,246.02
051701100100	College of Education, Katsina-Ala	316,218,112.25	316,218,112.25	10,213,300.00	10,213,300.00	3.2%	306,004,812.25
051701200100	Benue State Education Quality Assurance & Examinations Board	1,940,000,000.00	1,940,000,000.00	1,157,573,306.18	1,157,573,306.18	59.7%	782,426,693.82
051701300100	College of Education Oju	99,104,430.74	99,104,430.74	5,686,400.00	5,686,400.00	5.7%	93,418,030.74
051701800100	Benue State Polytechnic, Ugbokolo	549,730,100.00	549,730,100.00	102,732,565.80	102,732,565.80	18.7%	446,997,534.20
051701800200	Akawe Torkula Polytechnic, Makurdi	85,400,600.00	85,400,600.00	-	-	0.0%	85,400,600.00
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	1,627,485,688.19	1,627,485,688.19	2,292,677,549.99	2,292,677,549.99	140.9%	-665,191,861.80
051703100200	Benue State University College of Health Sciences	957,635,200.00	957,635,200.00	292,402,907.67	292,402,907.67	30.5%	665,232,292.33
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ithugh	169,940,000.00	169,940,000.00	214,956,546.25	214,956,546.25	126.5%	-45,016,546.25
051705400100	Benue State Teaching Service Board	35,644,540.00	35,644,540.00	1,294,610.00	1,294,610.00	3.6%	34,349,930.00
051705500100	Benue State Science and Technical Education Board	1,267,000.00	1,267,000.00	-	-	0.0%	1,267,000.00
051705600100	Benue State Scholarship Board	3,848,715.76	3,848,715.76	-	-	0.0%	3,848,715.76
052100000000	Ministry of Health and Human Services	2,034,962,234.24	2,034,962,234.24	451,949,100.00	451,949,100.00	22.2%	1,583,013,134.24
052100100100	Ministry of Health and Human Services	238,088,964.00	238,088,964.00	22,310,450.00	22,310,450.00	9.4%	215,778,514.00
052100200100	Benue State Health Insurance Agency	11,546,147.27	11,546,147.27	-	-	0.0%	11,546,147.27
052102600100	Benue State University Teaching Hospital (BSUTH)	1,039,481,980.79	1,039,481,980.79	317,676,935.00	317,676,935.00	30.6%	721,805,045.79
052110200100	Hospital Management Board	450,262,202.18	450,262,202.18	111,961,715.00	111,961,715.00	24.9%	338,300,487.18

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052110300100	Benue State College of Health Sciences & Technology, Agasha	295,582,940.00	295,582,940.00	-	-	0.0%	295,582,940.00
053900000000	Ministry of Youth, Sports and Creativity	255,081,603.38	255,081,603.38	86,400.00	86,400.00	0.0%	254,995,203.38
053900100100	Ministry of Youth, Sports and Creativity	47,724,075.38	47,724,075.38	86,400.00	86,400.00	0.2%	47,637,675.38
053905100100	Benue State Sports Council	357,528.00	357,528.00	-	-	0.0%	357,528.00
053905400100	Benue State Sports Marketing and Lottery Board	207,000,000.00	207,000,000.00	-	-	0.0%	207,000,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
I	REVENUE	695,011,237,687.27	695,011,237,687.27	83,429,883,855.69	83,429,883,855.69	12.0%	611,581,353,831.59
11	GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	57,679,329,657.42	57,679,329,657.42	16.6%	290,299,635,110.76
1101	GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	57,679,329,657.42	57,679,329,657.42	16.6%	290,299,635,110.76
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	83,748,430,559.04	83,748,430,559.04	23,384,149,938.46	23,384,149,938.46	27.9%	60,364,280,620.58
11010101	STATUTORY ALLOCATION	83,748,430,559.04	83,748,430,559.04	23,384,149,938.46	23,384,149,938.46	27.9%	60,364,280,620.58
110102	STATE GOVERNMENT SHARE OF VAT	102,885,099,564.98	102,885,099,564.98	28,647,721,402.94	28,647,721,402.94	27.8%	74,237,378,162.04
11010201	SHARE OF VAT	102,885,099,564.98	102,885,099,564.98	28,647,721,402.94	28,647,721,402.94	27.8%	74,237,378,162.04
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	161,345,434,644.16	161,345,434,644.16	5,647,458,316.02	5,647,458,316.02	3.5%	155,697,976,328.14
11010301	EXCESS CRUDE	42,026,643,868.62	42,026,643,868.62	-	-	0.0%	42,026,643,868.62
11010302	EXCESS NON OIL	15,605,810,077.57	15,605,810,077.57	-	-	0.0%	15,605,810,077.57
11010303	EXCHANGE GAIN	9,126,123,260.44	9,126,123,260.44	-	-	0.0%	9,126,123,260.44
11010304	ECOLOGICAL FUND	500,783,094.93	500,783,094.93	191,131,780.60	191,131,780.60	38.2%	309,651,314.33
11010305	ELECTRONIC MONEY TRANSFER LEVY(EMTL)	4,309,229,453.96	4,309,229,453.96	456,326,535.42	456,326,535.42	10.6%	3,852,902,918.54
11010313	STATE INFRASTRUCTURE AND SECURITY	38,713,513,513.54	38,713,513,513.54	-	-	0.0%	38,713,513,513.54
11010314	SIGNATURE BONUS	500,535,182.34	500,535,182.34	-	-	0.0%	500,535,182.34
11010399	OTHER FAAC DISTRIBUTIONS	50,562,796,192.76	50,562,796,192.76	5,000,000,000.00	5,000,000,000.00	9.9%	45,562,796,192.76
12	INDEPENDENT REVENUE	80,715,412,449.13	80,715,412,449.13	11,326,956,311.69	11,326,956,311.69	14.0%	69,388,456,137.44
1201	TAX REVENUE	22,479,308,715.38	22,479,308,715.38	5,857,974,552.07	5,857,974,552.07	26.1%	16,621,334,163.31
120101	PERSONAL TAXES	21,567,653,624.62	21,567,653,624.62	5,687,702,095.72	5,687,702,095.72	26.4%	15,879,951,528.90
12010101	PERSONAL INCOME TAXES (PAYE)	16,977,165,314.02	16,977,165,314.02	4,657,421,412.64	4,657,421,412.64	27.4%	12,319,743,901.38
12010103	DIRECT ASSESSMENT TAXES	4,590,488,310.60	4,590,488,310.60	1,030,280,683.08	1,030,280,683.08	22.4%	3,560,207,627.52
120103	OTHER TAXES	911,655,090.76	911,655,090.76	170,272,456.35	170,272,456.35	18.7%	741,382,634.41
12010301	STAMP DUTY	107,106,958.13	107,106,958.13	3,686,983.92	3,686,983.92	3.4%	103,419,974.21
12010302	DEVELOPMENT TAX/LEVY	298,152,026.42	298,152,026.42	164,538,228.31	164,538,228.31	55.2%	133,613,798.11
12010303	CAPITAL GAIN TAX	14,524,530.56	14,524,530.56	2,047,244.12	2,047,244.12	14.1%	12,477,286.44
12010305	OTHER SERVICE TAXES	491,871,575.66	491,871,575.66	-	-	0.0%	491,871,575.66
1202	NON-TAX REVENUE	58,236,103,733.75	58,236,103,733.75	5,468,981,759.62	5,468,981,759.62	9.4%	52,767,121,974.13
120201	LICENCES - GENERAL	7,243,605,318.97	7,243,605,318.97	72,097,082.48	72,097,082.48	1.0%	7,171,508,236.49
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	426,448.63	426,448.63	86,400.00	86,400.00	20.3%	340,048.63
12020112	BRICKMAKING, etc LICENSE	2,137,211.45	2,137,211.45	-	-	0.0%	2,137,211.45
12020113	CART LICENSES	10,237,294.50	10,237,294.50	2,586,464.78	2,586,464.78	25.3%	7,650,829.72
12020114	DANE GUN LICENSES	192,435.79	192,435.79	-	-	0.0%	192,435.79
12020121	HUNTING PERMITS	192,435.79	192,435.79	-	-	0.0%	192,435.79
12020126	TRACTOR HIRING SERVICES	600,710.20	600,710.20	-	-	0.0%	600,710.20
12020127	BOREHOLE DRILLING LICENSES	42,335,873.32	42,335,873.32	-	-	0.0%	42,335,873.32
12020128	POOL BETTING & CASINO LICENSES/GAMING	122,500,000.00	122,500,000.00	1,021,649.00	1,021,649.00	0.8%	121,478,351.00
12020129	CINEMATOGRAPH LICENSES	300,500.00	300,500.00	-	-	0.0%	300,500.00
12020131	MOTOR VEHICLE LICENSES	3,292,349,210.20	3,292,349,210.20	49,663,196.08	49,663,196.08	1.5%	3,242,686,014.12
12020132	DRIVERS' LICENSES	3,404,051,761.35	3,404,051,761.35	15,747,622.62	15,747,622.62	0.5%	3,388,304,138.73
12020133	PATENT MEDICINE & DRUG STORES LICENSES	3,463,844.00	3,463,844.00	-	-	0.0%	3,463,844.00
12020134	PRIVATE SCHOOLS LICENSES	220,638,300.00	220,638,300.00	-	-	0.0%	220,638,300.00
12020135	HEALTH FACILITIES LICENSES	15,000,000.00	15,000,000.00	2,991,750.00	2,991,750.00	19.9%	12,008,250.00
12020136	TRADE PERMIT LICENSES	5,537,521.18	5,537,521.18	-	-	0.0%	5,537,521.18
12020138	TRADITIONAL MEDICINE PRACTITIONERS	1,154,615.00	1,154,615.00	-	-	0.0%	1,154,615.00
12020140	LOTTERY PERMIT LICENSES FOR LOTTERY ACTIVITIES	122,487,157.57	122,487,157.57	-	-	0.0%	122,487,157.57
120204	FEES - GENERAL	10,599,331,256.84	10,599,331,256.84	4,029,310,006.05	4,029,310,006.05	38.0%	6,570,021,250.79
12020401	COURT FEES	13,100,762.00	13,100,762.00	1,568,750.00	1,568,750.00	12.0%	11,532,012.00
12020412	RESEARCH TESTING FEES	594,337.33	594,337.33	308,050.00	308,050.00	51.8%	286,287.33

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020417	CONTRACTOR REGISTRATION FEES	50,955,990.08	50,955,990.08	9,805,300.00	9,805,300.00	19.2%	41,150,690.08
12020418	MARRIAGE/ DIVORCE FEES	1,539,500.00	1,539,500.00	-	-	0.0%	1,539,500.00
12020424	ACCREDITATION FEES	53,848,715.76	53,848,715.76	-	-	0.0%	53,848,715.76
12020426	COURT SUMMONS FEES	19,243,578.78	19,243,578.78	2,470,000.00	2,470,000.00	12.8%	16,773,578.78
12020427	TENDER FEES	1,175,819,056.61	1,175,819,056.61	90,000.00	90,000.00	0.0%	1,175,729,056.61
12020428	FIRE SAFETY CERTIFICATE FEES	15,394,863.03	15,394,863.03	315,000.00	315,000.00	2.0%	15,079,863.03
12020430	PROFESSIONAL REGISTRATION FEES	35,646,862.69	35,646,862.69	-	-	0.0%	35,646,862.69
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	476,097,431.51	476,097,431.51	-	-	0.0%	476,097,431.51
12020436	BILL BOARD ADVERTISEMENT FEES	12,623,787.68	12,623,787.68	-	-	0.0%	12,623,787.68
12020437	DEEDS REGISTRATION FEES	35,650,350.00	35,650,350.00	917,500.00	917,500.00	2.6%	34,732,850.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	129,984,589.08	129,984,589.08	27,347,680.00	27,347,680.00	21.0%	102,636,909.08
12020439	AGENCY FEES	14,647,601.72	14,647,601.72	2,544,246.87	2,544,246.87	17.4%	12,103,354.85
12020440	MEDICAL CONSULTANCY FEES	74,693,752.18	74,693,752.18	20,057,600.00	20,057,600.00	26.9%	54,636,152.18
12020441	LABORATORY FEES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020442	ASSOCIATION FEES	70,852,280.45	70,852,280.45	4,759,400.00	4,759,400.00	6.7%	66,092,880.45
12020444	BURIAL FEES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020445	CHANGE OF OWNERSHIP FEES	53,929,922.02	53,929,922.02	8,184,654.00	8,184,654.00	15.2%	45,745,268.02
12020447	LAND USE FEES /Certificate of Occupancy	450,870,000.00	450,870,000.00	8,772,387.51	8,772,387.51	1.9%	442,097,612.49
12020449	BUSINESS/TRADE OPERATING FEES	369,244,287.78	369,244,287.78	-	-	0.0%	369,244,287.78
12020450	INSPECTION FEES	131,103,163.86	131,103,163.86	15,161,520.33	15,161,520.33	11.6%	115,941,643.53
12020451	TIMBER & FOREST FEES	23,092,294.54	23,092,294.54	-	-	0.0%	23,092,294.54
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	3,912,588,963.16	3,912,588,963.16	3,045,847,925.59	3,045,847,925.59	77.8%	866,741,037.57
12020453	APPLICATIONS FEES	223,433,405.01	223,433,405.01	19,884,970.00	19,884,970.00	8.9%	203,548,435.01
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	467,812,753.50	467,812,753.50	187,003,213.00	187,003,213.00	40.0%	280,809,540.50
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	229,783,960.00	229,783,960.00	232,097,994.75	232,097,994.75	101.0%	2,314,034.75
12020457	AFFILIATION CHARGES	11,688,948.63	11,688,948.63	-	-	0.0%	11,688,948.63
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	344,372,141.10	344,372,141.10	158,693,500.00	158,693,500.00	46.1%	185,678,641.10
12020462	PUBLICATION FEES	4,762,460.00	4,762,460.00	-	-	0.0%	4,762,460.00
12020463	HOSPITAL SERVICE REGISTRATION FEES	24,064,351.27	24,064,351.27	3,375,850.00	3,375,850.00	14.0%	20,688,501.27
12020464	HOSPITAL SERVICE CHARGES	693,972,499.45	693,972,499.45	248,826,147.00	248,826,147.00	35.9%	445,146,352.45
12020465	SPORTS/RECREATIONAL FACILITIES FEES	101,284,187.27	101,284,187.27	15,266,117.00	15,266,117.00	15.1%	86,018,070.27
12020478	WORKSHOP FEES	118,635,151.96	118,635,151.96	11,860,200.00	11,860,200.00	10.0%	106,774,951.96
12020479	STREET NAMING	11,546,147.27	11,546,147.27	3,255,000.00	3,255,000.00	28.2%	8,291,147.27
12020480	TEMPORARY PLANNING PERMIT (TPP)	17,704,092.48	17,704,092.48	897,000.00	897,000.00	5.1%	16,807,092.48
12020481	APPLICATION FEES FOR PLOT ALLOCATION	618,930,736.35	618,930,736.35	-	-	0.0%	618,930,736.35
12020482	PROCESSING FEES FOR PLOT ALLOCATION	324,294,756.57	324,294,756.57	-	-	0.0%	324,294,756.57
12020483	DIASPORA REMITTANCE FEES	23,890,270.89	23,890,270.89	-	-	0.0%	23,890,270.89
12020484	REGULATORY APPROVAL FEES	195,448,715.76	195,448,715.76	-	-	0.0%	195,448,715.76
12020486	EVENT HOSTING FEES	7,697,431.51	7,697,431.51	-	-	0.0%	7,697,431.51
12020487	MEMBERSHIP FEES	38,487,157.57	38,487,157.57	-	-	0.0%	38,487,157.57
120205	FINES - GENERAL	239,603,201.86	239,603,201.86	5,330,970.59	5,330,970.59	2.2%	234,272,231.27
12020501	FINES/PENALTIES	239,603,201.86	239,603,201.86	5,330,970.59	5,330,970.59	2.2%	234,272,231.27
120206	SALES - GENERAL	7,698,600,190.96	7,698,600,190.96	799,815,862.31	799,815,862.31	10.4%	6,898,784,328.65
12020601	SALES OF JOURNAL & PUBLICATIONS	25,998,998.08	25,998,998.08	4,264,426.73	4,264,426.73	16.4%	21,734,571.35
12020603	SALES OF ID CARDS	9,521,958.95	9,521,958.95	3,958,100.00	3,958,100.00	41.6%	5,563,858.95
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	17,589,230.63	17,589,230.63	32,000.00	32,000.00	0.2%	17,557,230.63
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,022,667,879.55	5,022,667,879.55	708,329,564.58	708,329,564.58	14.1%	4,314,338,314.97
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,960,760.00	1,960,760.00	-	-	0.0%	1,960,760.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	515,907,686.85	515,907,686.85	3,853,600.00	3,853,600.00	0.7%	512,054,086.85
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	76,100.00	76,100.00	-	-	0.0%	76,100.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	115,461.47	115,461.47	-	-	0.0%	115,461.47
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	394,181,835.00	394,181,835.00	79,078,471.00	79,078,471.00	20.1%	315,103,364.00
12020616	SALES OF FORMS	725,580,280.42	725,580,280.42	299,700.00	299,700.00	0.0%	725,280,580.42
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020621	SALE OF MINERAL COMMODITIES	950,000,000.00	950,000,000.00	-	-	0.0%	950,000,000.00
120207	EARNINGS - GENERAL	28,970,488,865.14	28,970,488,865.14	539,503,489.72	539,503,489.72	1.9%	28,430,985,375.42
12020701	EARNINGS FROM CONSULTANCY SERVICES	47,856,900.72	47,856,900.72	677,400.00	677,400.00	1.4%	47,179,500.72
12020702	EARNINGS FROM LABORATORY SERVICES	82,707,035.95	82,707,035.95	22,939,968.00	22,939,968.00	27.7%	59,767,067.95
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	83,848,715.76	83,848,715.76	-	-	0.0%	83,848,715.76
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	9,483,153.80	9,483,153.80	1,744,220.00	1,744,220.00	18.4%	7,738,933.80
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	634,871.58	634,871.58	-	-	0.0%	634,871.58
12020707	EARNINGS FROM MEDICAL SERVICES	140,354,022.31	140,354,022.31	22,231,462.00	22,231,462.00	15.8%	118,122,560.31
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,915,482,910.00	1,915,482,910.00	69,000.00	69,000.00	0.0%	1,915,413,910.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,078,972.61	3,078,972.61	-	-	0.0%	3,078,972.61
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	26,033,339,855.14	26,033,339,855.14	485,443,709.29	485,443,709.29	1.9%	25,547,896,145.85
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES: HIRE OF ACADEMIC GOWN / BOOK OF PRO	57,061,270.80	57,061,270.80	2,990,000.00	2,990,000.00	5.2%	54,071,270.80
12020713	EARNINGS FROM LIBRARY SERVICES	2,650,000.00	2,650,000.00	-	-	0.0%	2,650,000.00
12020714	EARNINGS FROM ICT SERVICES	411,034,255.76	411,034,255.76	3,407,730.43	3,407,730.43	0.8%	407,626,525.33
12020716	EARNINGS FROM SPONSORSHIP AND PARTNERSHIP	19,243,578.78	19,243,578.78	-	-	0.0%	19,243,578.78
12020718	EARNINGS FROM GRANTS AND FUNDING	162,843,578.78	162,843,578.78	-	-	0.0%	162,843,578.78
12020719	EARNINGS FROM PUBLICATIONS AND RESEARCH REPORTS	769,743.15	769,743.15	-	-	0.0%	769,743.15
12020720	EARNINGS FROM DIGITAL PLATFORMS AND SERVICES	100,000.00	100,000.00	-	-	0.0%	100,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	66,314,104.66	66,314,104.66	11,591,166.38	11,591,166.38	17.5%	54,722,938.28
12020801	RENT ON GOVT. QUARTERS	60,599,989.78	60,599,989.78	11,591,166.38	11,591,166.38	19.1%	49,008,823.40
12020803	RENT ON GOVT BUILDINGS	5,585,030.61	5,585,030.61	-	-	0.0%	5,585,030.61
12020804	RENT ON CONFERENCE CENTRES	129,084.27	129,084.27	-	-	0.0%	129,084.27
120209	RENT ON LAND & OTHERS - GENERAL	2,474,568,131.93	2,474,568,131.93	8,996,660.96	8,996,660.96	0.4%	2,465,571,470.97
12020901	RENT ON GOVT. LAND	817,824,540.87	817,824,540.87	822,597.00	822,597.00	0.1%	817,001,943.87
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	50,000,000.00	50,000,000.00	8,174,063.96	8,174,063.96	16.3%	41,825,936.04
12020905	LEASE RENTAL	28,078,972.61	28,078,972.61	-	-	0.0%	28,078,972.61
12020906	RENTS ON GOVT. PROPERTIES	1,578,664,618.45	1,578,664,618.45	-	-	0.0%	1,578,664,618.45
120211	INVESTMENT INCOME	788,626,986.70	788,626,986.70	-	-	0.0%	788,626,986.70
12021102	DIVIDEND RECEIVED	746,032,123.67	746,032,123.67	-	-	0.0%	746,032,123.67
12021103	INCOME FROM INVESTMENT AT DIASPORA VILLAGE	15,394,863.03	15,394,863.03	-	-	0.0%	15,394,863.03
12021105	OTHER INVESTMENT INCOME	27,200,000.00	27,200,000.00	-	-	0.0%	27,200,000.00
120212	INTEREST EARNED	154,965,676.70	154,965,676.70	2,336,521.13	2,336,521.13	1.5%	152,629,155.57
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	8,000,000.00	8,000,000.00	1,236,000.00	1,236,000.00	15.5%	6,764,000.00
12021206	INTEREST ON LOANS TO STATES	58,100,445.40	58,100,445.40	-	-	0.0%	58,100,445.40
12021208	INTEREST ON LOANS TO GOVERNMENT OWNED COMPANIES	29,050,222.70	29,050,222.70	-	-	0.0%	29,050,222.70
12021209	INTEREST ON DEBENTURE LOANS	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
12021210	BANK INTEREST	3,848,715.76	3,848,715.76	-	-	0.0%	3,848,715.76
12021212	INTEREST ON TAX DEFAULTERS	9,466,292.84	9,466,292.84	1,100,521.13	1,100,521.13	11.6%	8,365,771.71
I3	AID AND GRANTS	38,263,589,246.89	38,263,589,246.89	14,423,597,886.58	14,423,597,886.58	37.7%	23,839,991,360.31
1301	AID	16,244,667,045.55	16,244,667,045.55	-	-	0.0%	16,244,667,045.55
130101	DOMESTIC AID	729,095,445.55	729,095,445.55	-	-	0.0%	729,095,445.55
13010102	CAPITAL DOMESTIC AID	729,095,445.55	729,095,445.55	-	-	0.0%	729,095,445.55
130102	FOREIGN AID	15,515,571,600.00	15,515,571,600.00	-	-	0.0%	15,515,571,600.00
13010202	CAPITAL FOREIGN AID	15,515,571,600.00	15,515,571,600.00	-	-	0.0%	15,515,571,600.00
1302	GRANTS	22,018,922,201.34	22,018,922,201.34	14,423,597,886.58	14,423,597,886.58	65.5%	7,595,324,314.76
130201	DOMESTIC GRANTS	19,764,815,663.48	19,764,815,663.48	14,423,597,886.58	14,423,597,886.58	73.0%	5,341,217,776.91
13020101	CURRENT GRANTS FROM FGN	1,794,648,321.29	1,794,648,321.29	2,375,418,023.66	2,375,418,023.66	132.4%	580,769,702.37
13020102	CAPITAL GRANTS FROM FGN	7,309,295,898.38	7,309,295,898.38	-	-	0.0%	7,309,295,898.38
13020103	CURRENT GRANTS FROM LGAS	540,000,000.00	540,000,000.00	11,501,288,558.72	11,501,288,558.72	2129.9%	10,961,288,558.72
13020104	CAPITAL GRANTS FROM LGAS	2,264,434,780.27	2,264,434,780.27	483,391,304.20	483,391,304.20	21.3%	1,781,043,476.07
13020105	CURRENT GRANTS FROM OTHER SOURCES	7,273,000.00	7,273,000.00	-	-	0.0%	7,273,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	7,849,163,663.54	7,849,163,663.54	63,500,000.00	63,500,000.00	0.8%	7,785,663,663.54
130202	FOREIGN GRANTS	2,254,106,537.86	2,254,106,537.86	-	-	0.0%	2,254,106,537.86
13020202	CAPITAL FOREIGN GRANTS	2,254,106,537.86	2,254,106,537.86	-	-	0.0%	2,254,106,537.86

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
<i>14</i>	<i>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</i>	<i>228,053,271,223.08</i>	<i>228,053,271,223.08</i>	-	-	<i>0.0%</i>	<i>228,053,271,223.08</i>
1403	LOANS/ BORROWINGS RECEIPT	228,053,271,223.08	228,053,271,223.08	-	-	0.0%	228,053,271,223.08
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	228,053,271,223.08	228,053,271,223.08	-	-	0.0%	228,053,271,223.08
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	228,053,271,223.08	228,053,271,223.08	-	-	0.0%	228,053,271,223.08

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15
01000000000	ADMINISTRATION SECTOR:	157,062,243,768.16	157,062,243,768.16	14,082,398,966.86	14,082,398,966.86	9.0%	142,979,844,801.30
01110000000	Government House Administration	68,335,535,282.19	68,335,535,282.19	11,110,346,283.13	11,110,346,283.13	16.3%	57,225,188,999.06
011100100100	Governor's Office	7,746,007,050.49	7,746,007,050.49	1,212,117,746.56	1,212,117,746.56	15.6%	6,533,889,303.93
011100100200	Deputy Governor's Office	302,721,960.87	302,721,960.87	34,382,969.39	34,382,969.39	11.4%	268,338,991.48
011110500100	Office of the Chief of Staff	268,000,000.00	268,000,000.00	-	-	0.0%	268,000,000.00
011100200100	Principal Private Secretary	191,000,000.00	191,000,000.00	-	-	0.0%	191,000,000.00
011100500100	Sustainable Development Goals (SDGs)	540,524,436.87	540,524,436.87	21.50	21.50	0.0%	540,524,415.37
011100600100	Benue State Commission for Peace and Reconciliation	1,127,180,881.80	1,127,180,881.80	20,807,364.77	20,807,364.77	1.8%	1,106,373,517.03
011100800100	Benue State Emergency Management Agency (BENSEMA)	8,530,400,777.64	8,530,400,777.64	1,097,524,731.38	1,097,524,731.38	12.9%	7,432,876,046.26
011101000100	Public Procurement Commission	224,122,654.31	224,122,654.31	-	-	0.0%	224,122,654.31
011101200100	Benue Investment Promotion Agency	2,993,177,782.20	2,993,177,782.20	-	-	0.0%	2,993,177,782.20
011101600100	Benue State Council on Climate Change	2,107,807,950.44	2,107,807,950.44	-	-	0.0%	2,107,807,950.44
011102000100	Benue State Social Investment Programme	2,605,796,931.78	2,605,796,931.78	-	-	0.0%	2,605,796,931.78
011102100500	Bureau of Archives, Research and Documentation	40,997,817.42	40,997,817.42	10,560,813.55	10,560,813.55	25.8%	30,437,003.87
011103300100	Benue State Aids Control Agency (BENSACA)	96,518,382.20	96,518,382.20	1,000,195.00	1,000,195.00	1.0%	95,518,187.20
011103700100	Muslim Pilgrims Welfare Board (MPWB)	12,261,550.00	12,261,550.00	1,976,133.00	1,976,133.00	16.1%	10,285,417.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	19,586,306.96	19,586,306.96	711,180.00	711,180.00	3.6%	18,875,126.96
011104500100	Benue State Pension Commission	7,901,593,802.79	7,901,593,802.79	3,181,073,986.34	3,181,073,986.34	40.3%	4,720,519,816.45
011110100100	Bureau of Special Projects & Infrastructure	28,035,942,884.36	28,035,942,884.36	5,549,930,928.14	5,549,930,928.14	19.8%	22,486,011,956.22
011113200100	Bureau for International Cooperation & Development	2,668,754,441.28	2,668,754,441.28	260,213.50	260,213.50	0.0%	2,668,494,227.78
011113700100	Bureau of Homeland Security	2,146,523,150.73	2,146,523,150.73	-	-	0.0%	2,146,523,150.73
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	776,616,520.07	776,616,520.07	-	-	0.0%	776,616,520.07
01120000000	Benue State House of Assembly	21,067,313,679.47	21,067,313,679.47	1,285,348,873.79	1,285,348,873.79	6.1%	19,781,964,805.68
011200300100	Benue State House of Assembly	19,926,886,345.49	19,926,886,345.49	1,225,024,076.09	1,225,024,076.09	6.1%	18,701,862,269.40
011200400100	Benue State House of Assembly Service Commission	1,140,427,333.98	1,140,427,333.98	60,324,797.70	60,324,797.70	5.3%	1,080,102,536.28
01230000000	Ministry of Information & Orientation	4,921,607,041.31	4,921,607,041.31	414,103,407.78	414,103,407.78	8.4%	4,507,503,633.53
012300100100	Ministry of Information & Orientation	3,569,288,049.14	3,569,288,049.14	108,526,240.24	108,526,240.24	3.0%	3,460,761,808.90
012300300100	Benue State Television Corporation	150,907,992.97	150,907,992.97	30,484,688.25	30,484,688.25	20.2%	120,423,304.72
012300400100	Radio Benue Corporation	450,645,022.15	450,645,022.15	98,447,636.33	98,447,636.33	21.8%	352,197,385.82
012301300100	Benue Printing and Publishing Corporation (BPPC)	166,000,000.00	166,000,000.00	28,321,168.16	28,321,168.16	17.1%	137,678,831.84
012305500100	Government Printing Department	162,362,529.98	162,362,529.98	251,472.00	251,472.00	0.2%	162,111,057.98
012305600100	Bureau for Arts, Culture and Tourism	422,403,447.07	422,403,447.07	148,072,202.80	148,072,202.80	35.1%	274,331,244.27
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	41,014,046,257.42	41,014,046,257.42	62,650,324.29	62,650,324.29	0.2%	40,951,395,933.13
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	41,014,046,257.42	41,014,046,257.42	62,650,324.29	62,650,324.29	0.2%	40,951,395,933.13
01250000000	Office of the Head of Service (HOS)	4,738,227,194.21	4,738,227,194.21	413,165,254.21	413,165,254.21	8.7%	4,325,061,940.00
012500100100	Office of the Head of Service (HOS)	790,453,319.27	790,453,319.27	253,745,827.40	253,745,827.40	32.1%	536,707,491.87
012500200100	Bureau of Establishment and Management Services	672,055,860.75	672,055,860.75	124,784,906.81	124,784,906.81	18.6%	547,270,953.94
012500300100	Bureau of Service Welfare	1,590,743,495.15	1,590,743,495.15	28,910,000.00	28,910,000.00	1.8%	1,561,833,495.15
012500500100	Bureau of Manpower Development and Training	119,100,000.73	119,100,000.73	5,724,520.00	5,724,520.00	4.8%	113,375,480.73
012500600100	Benue Public Service Institute	1,565,874,518.31	1,565,874,518.31	-	-	0.0%	1,565,874,518.31
01400000000	Auditor General	318,052,987.57	318,052,987.57	69,403,484.22	69,403,484.22	21.8%	248,649,503.35
014000100100	Office of the Auditor-General of the State	242,272,550.35	242,272,550.35	49,434,355.99	49,434,355.99	20.4%	192,838,194.36
014000200100	Local Government Audit Department	75,780,437.23	75,780,437.23	19,969,128.23	19,969,128.23	26.4%	55,811,309.00
01470000000	Benue State Civil Service Commission	63,452,630.96	63,452,630.96	4,453,755.92	4,453,755.92	7.0%	58,998,875.04
014700100100	Benue State Civil Service Commission	63,452,630.96	63,452,630.96	4,453,755.92	4,453,755.92	7.0%	58,998,875.04
01480000000	Benue State Independent Electoral Commission (BSIEC)	850,266,064.16	850,266,064.16	92,952,351.78	92,952,351.78	10.9%	757,313,712.38
014800100100	Benue State Independent Electoral Commission (BSIEC)	850,266,064.16	850,266,064.16	92,952,351.78	92,952,351.78	10.9%	757,313,712.38

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
01490000000	Local Government Service Commission	439,753,112.06	439,753,112.06	12,559,837.00	12,559,837.00	2.9%	427,193,275.06
014900100100	Local Government Service Commission	439,753,112.06	439,753,112.06	12,559,837.00	12,559,837.00	2.9%	427,193,275.06
01560000000	Ministry of Communications and Digital Economy	5,606,376,746.19	5,606,376,746.19	62,943,226.93	62,943,226.93	1.1%	5,543,433,519.26
015600100100	Ministry of Communications and Digital Economy	3,224,865,291.17	3,224,865,291.17	1,500,037.50	1,500,037.50	0.0%	3,223,365,253.67
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	1,078,426,720.48	1,078,426,720.48	-	-	0.0%	1,078,426,720.48
015600300100	Benue State Digital Infrastructure Company,Plc	1,303,084,734.55	1,303,084,734.55	61,443,189.43	61,443,189.43	4.7%	1,241,641,545.12
01610000000	Office of the Secretary to the State Government (SSG)	9,707,612,772.62	9,707,612,772.62	554,472,167.81	554,472,167.81	5.7%	9,153,140,604.81
016100100100	Office of the Secretary to the State Government (SSG)	9,494,843,835.80	9,494,843,835.80	540,538,823.93	540,538,823.93	5.7%	8,954,305,011.87
016100200100	Bureau of Political - SSG	35,876,006.22	35,876,006.22	-	-	0.0%	35,876,006.22
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	5,330,301.88	5,330,301.88	-	-	0.0%	5,330,301.88
016100400100	Office of the Secretary to State Government - (EXCO)	23,500,000.00	23,500,000.00	-	-	0.0%	23,500,000.00
016100500100	Liaison Office Lagos	13,558,454.51	13,558,454.51	3,475,727.27	3,475,727.27	25.6%	10,082,727.24
016100500200	Liaison Office Kaduna	29,206,591.00	29,206,591.00	2,200,442.05	2,200,442.05	7.5%	27,006,148.95
016100500300	Liaison Office Abuja/Lodge	105,297,583.21	105,297,583.21	8,257,174.56	8,257,174.56	7.8%	97,040,408.65
02000000000	ECONOMIC SECTOR:	287,192,514,894.84	287,192,514,894.84	37,970,224,334.46	37,970,224,334.46	13.2%	249,222,290,560.39
02150000000	Ministry of Agriculture & Food Security	45,017,911,518.62	45,017,911,518.62	7,500,847,060.98	7,500,847,060.98	16.7%	37,517,064,457.64
021500100100	Ministry of Agriculture & Food Security	18,049,414,223.90	18,049,414,223.90	6,990,476,865.90	6,990,476,865.90	38.7%	11,058,937,358.00
021502100100	Akperan Orshi Polytechnic, Yandev.	3,887,895,574.16	3,887,895,574.16	391,805,008.80	391,805,008.80	10.1%	3,496,090,565.36
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	5,069,139,527.90	5,069,139,527.90	118,565,186.28	118,565,186.28	2.3%	4,950,574,341.62
021510300100	Agricultural Development Company	18,011,462,192.66	18,011,462,192.66	-	-	0.0%	18,011,462,192.66
02200000000	Ministry of Finance	76,059,398,101.92	76,059,398,101.92	25,238,378,319.02	25,238,378,319.02	33.2%	50,821,019,782.90
022000100100	Ministry of Finance	29,146,339,613.23	29,146,339,613.23	1,416,984,279.03	1,416,984,279.03	4.9%	27,729,355,334.20
022000200100	Debt Management Office	39,116,451,875.90	39,116,451,875.90	23,448,688,959.63	23,448,688,959.63	59.9%	15,667,762,916.27
022000700100	Office of the Accountant-General	652,247,176.59	652,247,176.59	126,893,880.26	126,893,880.26	19.5%	525,353,296.33
022000800100	Benue State Internal Revenue Service (BIRS)	4,152,580,766.85	4,152,580,766.85	245,811,200.10	245,811,200.10	5.9%	3,906,769,566.75
022000900100	Novus Micro Finance Bank Limited	2,991,778,669.34	2,991,778,669.34	-	-	0.0%	2,991,778,669.34
02280000000	Ministry of Science, Technological & Innovation	4,542,868,907.99	4,542,868,907.99	28,979,089.85	28,979,089.85	0.6%	4,513,889,818.14
022800100100	Ministry of Science, Technology & Innovation	4,539,712,286.87	4,539,712,286.87	28,060,189.85	28,060,189.85	0.6%	4,511,652,097.02
022800200300	Business and Engineering Skills Training (BEST) Centre	3,156,621.11	3,156,621.11	918,900.00	918,900.00	29.1%	2,237,721.11
02310000000	Ministry of Power, Renewable Energy & Transport	14,137,025,735.05	14,137,025,735.05	981,524,277.19	981,524,277.19	6.9%	13,155,501,457.86
023100100100	Ministry of Power, Renewable Energy and Transport	5,460,270,682.05	5,460,270,682.05	129,913,985.87	129,913,985.87	2.4%	5,330,356,696.18
023100200100	Benue Links Nigeria Limited	8,676,755,053.00	8,676,755,053.00	851,610,291.32	851,610,291.32	9.8%	7,825,144,761.68
02340000000	Ministry of Works, Housing and Urban Development	46,975,651,521.23	46,975,651,521.23	3,771,486,574.97	3,771,486,574.97	8.0%	43,204,164,946.26
023400100100	Ministry of Works, Housing and Urban Development	46,975,651,521.23	46,975,651,521.23	3,771,486,574.97	3,771,486,574.97	8.0%	43,204,164,946.26
02380000000	Benue State Budget and Economic Planning Commission	9,818,620,190.05	9,818,620,190.05	78,530,320.08	78,530,320.08	0.8%	9,740,089,869.97
023800100100	Benue State Budget and Economic Planning Commission	9,719,979,207.52	9,719,979,207.52	76,450,182.48	76,450,182.48	0.8%	9,643,529,025.04
023800400100	Benue State Bureau of Statistics	98,640,982.53	98,640,982.53	2,080,137.60	2,080,137.60	2.1%	96,560,844.93
02500000000	Fiscal Responsibility Commission	389,097,885.94	389,097,885.94	-	-	0.0%	389,097,885.94
025000100100	Fiscal Responsibility Commission	389,097,885.94	389,097,885.94	-	-	0.0%	389,097,885.94
02520000000	Ministry of Water Resources, Environment and Climate Change	22,951,130,126.29	22,951,130,126.29	171,385,744.89	171,385,744.89	0.7%	22,779,744,381.40
025200100100	Ministry of Water Resources, Environment and Climate Change	12,197,378,095.36	12,197,378,095.36	75,089,128.00	75,089,128.00	0.6%	12,122,288,967.36
025210200100	Benue State Water Board	177,851,435.89	177,851,435.89	41,360,293.87	41,360,293.87	23.3%	136,491,142.02
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	5,278,488,769.47	5,278,488,769.47	23,180,084.37	23,180,084.37	0.4%	5,255,308,685.10
025210400100	Benue State Environmental Sanitation Authority	566,711,825.57	566,711,825.57	31,756,238.65	31,756,238.65	5.6%	534,955,586.92
025210500100	Benue State Agro-Climata and Watershed Management Agency	4,730,700,000.00	4,730,700,000.00	-	-	0.0%	4,730,700,000.00
02530000000	Ministry of Marine and Blue Economy	1,778,228,224.00	1,778,228,224.00	4,040,288.50	4,040,288.50	0.2%	1,774,187,935.50
025300100100	Ministry of Marine and Blue Economy	1,778,228,224.00	1,778,228,224.00	4,040,288.50	4,040,288.50	0.2%	1,774,187,935.50
02540000000	Ministry of Cooperatives and Rural Development	8,832,779,489.97	8,832,779,489.97	95,886,861.85	95,886,861.85	1.1%	8,736,892,628.12
025400100100	Ministry of Cooperatives and Rural Development	8,239,471,341.37	8,239,471,341.37	70,329,695.50	70,329,695.50	0.9%	8,169,141,645.87
025400200100	Benue State Urban Development Board	593,308,148.60	593,308,148.60	25,557,166.35	25,557,166.35	4.3%	567,750,982.25
02600000000	Ministry of Lands, Survey and Solid Minerals	20,201,333,284.78	20,201,333,284.78	42,859,095.40	42,859,095.40	0.2%	20,158,474,189.38
026000100100	Ministry of Lands, Survey and Solid Minerals	12,326,428,563.08	12,326,428,563.08	42,859,095.40	42,859,095.40	0.3%	12,283,569,467.68
026000200100	Benue State Geographic Information System	638,009,071.70	638,009,071.70	-	-	0.0%	638,009,071.70
026000300100	Bureau for Mines and Solid Minerals	1,139,555,300.00	1,139,555,300.00	-	-	0.0%	1,139,555,300.00

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
026000400100	Benue Geo-Mining Company Limited	6,097,340,350.00	6,097,340,350.00	-	-	0.0%	6,097,340,350.00
022200000000	Ministry of Industry, Trade and Investment	36,488,469,909.00	36,488,469,909.00	56,306,701.73	56,306,701.73	0.2%	36,432,163,207.27
022200100100	Ministry of Industry, Trade and Investment	8,917,226,434.68	8,917,226,434.68	56,306,701.73	56,306,701.73	0.6%	8,860,919,732.95
022200300100	Directorate for Diaspora Linkages and Investment	147,190,852.76	147,190,852.76	-	-	0.0%	147,190,852.76
022200400100	Benue Investment and Property Company Limited	27,424,052,621.56	27,424,052,621.56	-	-	0.0%	27,424,052,621.56
030000000000	LAW & JUSTICE SECTOR:	34,906,666,682.34	34,906,666,682.34	1,715,659,011.42	1,715,659,011.42	4.9%	33,191,007,670.92
031800000000	Benue State Judicial Service Commission	26,535,358,483.92	26,535,358,483.92	1,420,756,298.93	1,420,756,298.93	5.4%	25,114,602,184.99
031801100100	Benue State Judicial Service Commission	821,839,021.33	821,839,021.33	36,852,461.98	36,852,461.98	4.5%	784,986,559.35
031805100100	High Court of Justice	21,506,674,509.22	21,506,674,509.22	1,264,132,791.24	1,264,132,791.24	5.9%	20,242,541,717.98
031805200100	Customary Court of Appeal	4,206,844,953.37	4,206,844,953.37	119,771,045.71	119,771,045.71	2.8%	4,087,073,907.66
032600000000	Ministry of Justice and Public Order	8,371,308,198.42	8,371,308,198.42	294,902,712.49	294,902,712.49	3.5%	8,076,405,485.93
032600100100	Ministry of Justice and Public Order	8,359,953,198.42	8,359,953,198.42	294,902,712.49	294,902,712.49	3.5%	8,065,050,485.93
032600700100	Citizens Mediation Centre, Makurdi	11,355,000.00	11,355,000.00	-	-	0.0%	11,355,000.00
050000000000	SOCIAL SECTOR:	215,849,812,341.93	215,849,812,341.93	28,512,073,197.39	28,512,073,197.39	13.2%	187,337,739,144.54
051400000000	Ministry of Women Affairs and Social Welfare	2,792,344,258.72	2,792,344,258.72	143,180,522.28	143,180,522.28	5.1%	2,649,163,736.44
051400100100	Ministry of Women Affairs and Social Welfare	1,574,596,586.98	1,574,596,586.98	59,034,256.88	59,034,256.88	3.7%	1,515,562,330.10
051405100100	Benue State Rehabilitation Board, Apir	566,547,961.03	566,547,961.03	83,646,235.40	83,646,235.40	14.8%	482,901,725.63
051405200100	Benue State Community and Social Development Agency	651,199,710.71	651,199,710.71	500,030.00	500,030.00	0.1%	650,699,680.71
051700000000	Ministry of Education and Knowledge Management	148,726,078,400.25	148,726,078,400.25	23,519,061,803.10	23,519,061,803.10	15.8%	125,207,016,597.15
051700100100	Ministry of Education and Knowledge Management	7,483,386,082.01	7,483,386,082.01	197,556,000.53	197,556,000.53	2.6%	7,285,830,081.48
051700300100	Benue State Universal Basic Education Board (SUBEB)	64,342,850,033.47	64,342,850,033.47	14,875,665,771.99	14,875,665,771.99	23.1%	49,467,184,261.48
051700800100	Benue State Library Board	29,894,643.99	29,894,643.99	6,550,243.56	6,550,243.56	21.9%	23,344,400.43
051701000100	State Agency for Mass Education	263,951,765.86	263,951,765.86	83,969,431.91	83,969,431.91	31.8%	179,982,333.95
051701100100	College of Education, Katsina-Ala	3,167,433,741.50	3,167,433,741.50	562,288,414.42	562,288,414.42	17.8%	2,605,145,327.08
051701200100	Benue State Education Quality Assurance & Examinations Board	2,871,992,479.60	2,871,992,479.60	731,845,457.68	731,845,457.68	25.5%	2,140,147,021.92
051701300100	College of Education Oju	2,985,382,746.12	2,985,382,746.12	430,056,650.24	430,056,650.24	14.4%	2,555,326,095.88
051701800100	Benue State Polytechnic, Ugbokolo	3,199,283,199.71	3,199,283,199.71	705,644,365.16	705,644,365.16	22.1%	2,493,638,834.55
051701800200	Akawe Torkula Polytechnic, Makurdi	10,297,824,098.08	10,297,824,098.08	165,850,789.72	165,850,789.72	1.6%	10,131,973,308.36
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	13,224,344,908.36	13,224,344,908.36	2,653,799,976.42	2,653,799,976.42	20.1%	10,570,544,931.94
051703100200	Benue State University College of Health Sciences	4,775,153,376.94	4,775,153,376.94	580,073,307.01	580,073,307.01	12.1%	4,195,080,069.93
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	24,712,431,332.00	24,712,431,332.00	78,208,699.79	78,208,699.79	0.3%	24,634,222,632.21
051705400100	Benue State Teaching Service Board	9,873,859,325.26	9,873,859,325.26	2,213,048,729.03	2,213,048,729.03	22.4%	7,660,810,596.23
051705500100	Benue State Science and Technical Education Board	1,425,643,812.79	1,425,643,812.79	230,624,549.75	230,624,549.75	16.2%	1,195,019,263.04
051705600100	Benue State Scholarship Board	72,646,854.56	72,646,854.56	3,879,415.89	3,879,415.89	5.3%	68,767,438.67
052100000000	Ministry of Health and Human Services	52,947,411,003.02	52,947,411,003.02	3,984,158,661.45	3,984,158,661.45	7.5%	48,963,252,341.57
052100100100	Ministry of Health and Human Services	21,391,829,692.57	21,391,829,692.57	453,911,380.60	453,911,380.60	2.1%	20,937,918,311.97
052100200100	Benue State Health Insurance Agency	1,252,681,358.78	1,252,681,358.78	369,848,511.97	369,848,511.97	29.5%	882,832,846.81
052102600100	Benue State University Teaching Hospital (BSUTH)	25,697,748,248.86	25,697,748,248.86	2,045,616,848.99	2,045,616,848.99	8.0%	23,652,131,399.87
052102700100	Benue State Primary Health Care Board	111,676,116.84	111,676,116.84	15,688,970.92	15,688,970.92	14.0%	95,987,145.92
052110200100	Hospital Management Board	3,279,210,585.96	3,279,210,585.96	1,074,366,869.31	1,074,366,869.31	32.8%	2,204,843,716.65
052110300100	Benue State College of Health Sciences & Technology,Agasha	1,214,265,000.00	1,214,265,000.00	24,726,079.66	24,726,079.66	2.0%	1,189,538,920.34
053900000000	Ministry of Youth, Sports and Creativity	5,764,313,531.78	5,764,313,531.78	318,669,337.31	318,669,337.31	5.5%	5,445,644,194.47
053900100100	Ministry of Youth, Sports and Creativity	4,715,118,888.48	4,715,118,888.48	152,949,718.05	152,949,718.05	3.2%	4,562,169,170.43
053905100100	Benue State Sports Council	993,745,420.03	993,745,420.03	165,719,619.26	165,719,619.26	16.7%	828,025,800.77
053905400100	Benue State Sports Marketing and Lottery Board	55,449,223.28	55,449,223.28	-	-	0.0%	55,449,223.28
054400000000	Ministry of Humanitarian Affairs and Disaster Management	4,473,441,305.98	4,473,441,305.98	171,800,780.25	171,800,780.25	3.8%	4,301,640,525.73
054400100100	Ministry of Humanitarian Affairs and Disaster Management	4,473,441,305.98	4,473,441,305.98	171,800,780.25	171,800,780.25	3.8%	4,301,640,525.73
055100000000	Bureau of Local Government and Chieftaincy Affairs	1,146,223,842.18	1,146,223,842.18	375,202,093.00	375,202,093.00	32.7%	771,021,749.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,146,223,842.18	1,146,223,842.18	375,202,093.00	375,202,093.00	32.7%	771,021,749.18

Table 5: Personnel Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	134,446,665,137.34	134,446,665,137.34	34,480,422,943.71	34,480,422,943.71	25.6%	99,966,242,193.63
01000000000	ADMINISTRATION SECTOR:	18,017,967,210.44	18,017,967,210.44	4,799,200,096.19	4,799,200,096.19	26.6%	13,218,767,114.25
01110000000	Government House Administration	9,311,234,254.72	9,311,234,254.72	3,262,802,316.34	3,262,802,316.34	35.0%	6,048,431,938.38
011100100100	Governor's Office	337,925,550.00	337,925,550.00	69,006,739.00	69,006,739.00	20.4%	268,918,811.00
011100100200	Deputy Governor's Office	16,245,611.24	16,245,611.24	3,135,924.00	3,135,924.00	19.3%	13,109,687.24
011100800100	Benue State Emergency Management Agency (BENSEMA)	12,233,000.00	12,233,000.00	1,407,114.00	1,407,114.00	11.5%	10,825,886.00
011102000100	Benue State Social Investment Programme	168,361,865.54	168,361,865.54	-	-	0.0%	168,361,865.54
011102100500	Bureau of Archives, Research and Documentation	35,465,107.16	35,465,107.16	10,080,648.00	10,080,648.00	28.4%	25,384,459.16
011103700100	Muslim Pilgrims Welfare Board (MPWB)	7,913,550.00	7,913,550.00	1,376,085.00	1,376,085.00	17.4%	6,537,465.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	5,000,000.00	5,000,000.00	411,150.00	411,150.00	8.2%	4,588,850.00
011104500100	Benue State Pension Commission	7,859,722,360.00	7,859,722,360.00	3,177,384,656.34	3,177,384,656.34	40.4%	4,682,337,703.66
011110100100	Bureau of Special Projects & Infrastructure	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011113200100	Bureau for International Cooperation & Development	850,000,000.00	850,000,000.00	-	-	0.0%	850,000,000.00
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	13,367,210.78	13,367,210.78	-	-	0.0%	13,367,210.78
01120000000	Benue State House of Assembly	1,164,472,423.32	1,164,472,423.32	155,978,933.79	155,978,933.79	13.4%	1,008,493,489.53
011200300100	Benue State House of Assembly	817,926,040.36	817,926,040.36	122,844,217.12	122,844,217.12	15.0%	695,081,823.24
011200400100	Benue State House of Assembly Service Commission	346,546,382.96	346,546,382.96	33,134,716.67	33,134,716.67	9.6%	313,411,666.29
01230000000	Ministry of Information & Orientation	1,283,983,648.84	1,283,983,648.84	401,416,488.26	401,416,488.26	31.3%	882,567,160.58
012300100100	Ministry of Information & Orientation	449,780,550.00	449,780,550.00	105,524,404.76	105,524,404.76	23.5%	344,256,145.24
012300300100	Benue State Television Corporation	60,726,943.40	60,726,943.40	25,490,144.67	25,490,144.67	42.0%	35,236,798.73
012300400100	Radio Benue Corporation	426,075,878.74	426,075,878.74	98,447,115.33	98,447,115.33	23.1%	327,628,763.41
012301300100	Benue Printing and Publishing Corporation (BPPC)	155,300,000.00	155,300,000.00	24,633,117.69	24,633,117.69	15.9%	130,666,882.31
012305500100	Government Printing Department	12,094,733.92	12,094,733.92	251,472.00	251,472.00	2.1%	11,843,261.92
012305600100	Bureau for Arts, Culture and Tourism	180,005,542.78	180,005,542.78	147,070,233.81	147,070,233.81	81.7%	32,935,308.97
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	122,222,491.00	62,620,295.07	62,620,295.07	51.2%	59,602,195.93
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	122,222,491.00	62,620,295.07	62,620,295.07	51.2%	59,602,195.93
01250000000	Office of the Head of Service (HOS)	1,299,802,712.97	1,299,802,712.97	373,939,375.02	373,939,375.02	28.8%	925,863,337.95
012500100100	Office of the Head of Service (HOS)	768,248,948.51	768,248,948.51	244,930,185.46	244,930,185.46	31.9%	523,318,763.05
012500200100	Bureau of Establishment and Management Services	510,615,159.88	510,615,159.88	123,584,711.56	123,584,711.56	24.2%	387,030,448.32
012500500100	Bureau of Manpower Development and Training	20,938,604.59	20,938,604.59	5,424,478.00	5,424,478.00	25.9%	15,514,126.59
01400000000	Auditor General	300,825,379.74	300,825,379.74	68,389,436.22	68,389,436.22	22.7%	232,435,943.52
014000100100	Office of the Auditor-General of the State	228,853,976.99	228,853,976.99	49,434,355.99	49,434,355.99	21.6%	179,419,621.00
014000200100	Local Government Audit Department	71,971,402.75	71,971,402.75	18,955,080.23	18,955,080.23	26.3%	53,016,322.52
01470000000	Benue State Civil Service Commission	5,871,315.52	5,871,315.52	1,466,391.00	1,466,391.00	25.0%	4,404,924.52
014700100100	Benue State Civil Service Commission	5,871,315.52	5,871,315.52	1,466,391.00	1,466,391.00	25.0%	4,404,924.52
01480000000	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	661,022,537.44	91,261,093.87	91,261,093.87	13.8%	569,761,443.57
014800100100	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	661,022,537.44	91,261,093.87	91,261,093.87	13.8%	569,761,443.57
01490000000	Local Government Service Commission	43,386,948.00	43,386,948.00	11,559,837.00	11,559,837.00	26.6%	31,827,111.00
014900100100	Local Government Service Commission	43,386,948.00	43,386,948.00	11,559,837.00	11,559,837.00	26.6%	31,827,111.00
01560000000	Ministry of Communications and Digital Economy	1,070,210,706.31	1,070,210,706.31	52,921,452.94	52,921,452.94	4.9%	1,017,289,253.37
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency	450,080,121.76	450,080,121.76	-	-	0.0%	450,080,121.76
015600300100	Benue State Digital Infrastructure Company,Plc	620,130,584.55	620,130,584.55	52,921,452.94	52,921,452.94	8.5%	567,209,131.61
01610000000	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	2,754,934,792.59	316,844,476.68	316,844,476.68	11.5%	2,438,090,315.91
016100100100	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	2,754,934,792.59	316,844,476.68	316,844,476.68	11.5%	2,438,090,315.91
02000000000	ECONOMIC SECTOR:	22,672,896,759.37	22,672,896,759.37	7,807,836,185.23	7,807,836,185.23	34.4%	14,865,060,574.14
02150000000	Ministry of Agriculture & Food Security	3,199,175,138.83	3,199,175,138.83	635,369,689.83	635,369,689.83	19.9%	2,563,805,449.00
021500100100	Ministry of Agriculture & Food Security	984,286,130.40	984,286,130.40	244,019,540.19	244,019,540.19	24.8%	740,266,590.21
021502100100	Akperan Orshi Polytechnic, Yandev.	1,701,194,680.49	1,701,194,680.49	375,376,161.36	375,376,161.36	22.1%	1,325,818,519.13

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	400,000,000.00	400,000,000.00	15,973,988.28	15,973,988.28	4.0%	384,026,011.72
021510300100	Agricultural Development Company	113,694,327.94	113,694,327.94	-	-	0.0%	113,694,327.94
022000000000	Ministry of Finance	16,121,728,277.18	16,121,728,277.18	6,553,420,479.66	6,553,420,479.66	40.6%	9,568,307,797.51
022000100100	Ministry of Finance	196,204,618.95	196,204,618.95	42,857,066.47	42,857,066.47	21.8%	153,347,552.48
022000200100	Debt Management Office	14,481,346,231.09	14,481,346,231.09	6,142,400,632.83	6,142,400,632.83	42.4%	8,338,945,598.26
022000700100	Office of the Accountant-General	379,177,000.14	379,177,000.14	122,351,580.26	122,351,580.26	32.3%	256,825,419.88
022000800100	Benue State Internal Revenue Service (BIRS)	868,467,760.04	868,467,760.04	245,811,200.10	245,811,200.10	28.3%	622,656,559.94
022000900100	Novus Micro Finance Bank Limited	196,532,666.95	196,532,666.95	-	-	0.0%	196,532,666.95
022800000000	Ministry of Science, Technological & Innovation	139,065,333.00	139,065,333.00	25,061,141.85	25,061,141.85	18.0%	114,004,191.15
022800100100	Ministry of Science, Technology & Innovation	139,065,333.00	139,065,333.00	25,061,141.85	25,061,141.85	18.0%	114,004,191.15
023100000000	Ministry of Power, Renewable Energy & Transport	658,068,258.04	658,068,258.04	173,791,465.01	173,791,465.01	26.4%	484,276,793.03
023100200100	Benue Links Nigeria Limited	658,068,258.04	658,068,258.04	173,791,465.01	173,791,465.01	26.4%	484,276,793.03
023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	270,457,845.66	66,357,538.00	66,357,538.00	24.5%	204,100,307.66
023400100100	Ministry of Works, Housing and Urban Development	270,457,845.66	270,457,845.66	66,357,538.00	66,357,538.00	24.5%	204,100,307.66
023800000000	Benue State Budget and Economic Planning Commission	204,146,631.16	204,146,631.16	30,050,002.98	30,050,002.98	14.7%	174,096,628.18
023800100100	Benue State Budget and Economic Planning Commission	161,621,571.48	161,621,571.48	29,450,002.98	29,450,002.98	18.2%	132,171,568.50
023800400100	Benue State Bureau of Statistics	42,525,059.68	42,525,059.68	600,000.00	600,000.00	1.4%	41,925,059.68
025000000000	Fiscal Responsibility Commission	66,726,891.84	66,726,891.84	-	-	0.0%	66,726,891.84
025000100100	Fiscal Responsibility Commission	66,726,891.84	66,726,891.84	-	-	0.0%	66,726,891.84
025200000000	Ministry of Water Resources, Environment and Climate Change	617,832,273.24	617,832,273.24	148,549,722.18	148,549,722.18	24.0%	469,282,551.06
025200100100	Ministry of Water Resources, Environment and Climate Change	292,243,495.24	292,243,495.24	71,734,006.00	71,734,006.00	24.5%	220,509,489.24
025210200100	Benue State Water Board	137,397,139.02	137,397,139.02	31,335,893.87	31,335,893.87	22.8%	106,061,245.15
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	43,019,329.02	43,019,329.02	13,723,583.66	13,723,583.66	31.9%	29,295,745.36
025210400100	Benue State Environmental Sanitation Authority	140,172,309.96	140,172,309.96	31,756,238.65	31,756,238.65	22.7%	108,416,071.31
025210500100	Benue State Agro-Climate and Watershed Management Agency	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
025300000000	Ministry of Marine and Blue Economy	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
025300100100	Ministry of Marine and Blue Economy	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
025400000000	Ministry of Cooperatives and Rural Development	349,828,195.00	349,828,195.00	79,742,431.00	79,742,431.00	22.8%	270,085,764.00
025400100100	Ministry of Cooperatives and Rural Development	284,608,445.00	284,608,445.00	68,404,140.00	68,404,140.00	24.0%	216,204,305.00
025400200100	Benue State Urban Development Board	65,219,750.00	65,219,750.00	11,338,291.00	11,338,291.00	17.4%	53,881,459.00
026000000000	Ministry of Lands, Survey and Solid Minerals	492,608,496.00	492,608,496.00	42,217,395.40	42,217,395.40	8.6%	450,391,100.60
026000100100	Ministry of Lands, Survey and Solid Minerals	242,128,040.00	242,128,040.00	42,217,395.40	42,217,395.40	17.4%	199,910,644.60
026000200100	Benue State Geographic Information System	130,210,456.00	130,210,456.00	-	-	0.0%	130,210,456.00
026000300100	Bureau for Mines and Solid Minerals	51,920,000.00	51,920,000.00	-	-	0.0%	51,920,000.00
026000400100	Benue Geo-Mining Company Limited	68,350,000.00	68,350,000.00	-	-	0.0%	68,350,000.00
022200000000	Ministry of Industry, Trade and Investment	523,259,419.42	523,259,419.42	53,276,319.32	53,276,319.32	10.2%	469,983,100.10
022200100100	Ministry of Industry, Trade and Investment	274,813,780.00	274,813,780.00	53,276,319.32	53,276,319.32	19.4%	221,537,460.68
022200400100	Benue Investment and Property Company Limited	248,445,639.42	248,445,639.42	-	-	0.0%	248,445,639.42
030000000000	LAW & JUSTICE SECTOR:	6,089,393,379.33	6,089,393,379.33	1,024,012,531.63	1,024,012,531.63	16.8%	5,065,380,847.70
031800000000	Benue State Judicial Service Commission	5,782,393,779.33	5,782,393,779.33	949,219,128.63	949,219,128.63	16.4%	4,833,174,650.70
031801100100	Benue State Judicial Service Commission	469,715,458.44	469,715,458.44	23,184,741.98	23,184,741.98	4.9%	446,530,716.46
031801500100	High Court of Justice	4,775,470,055.39	4,775,470,055.39	883,085,501.74	883,085,501.74	18.5%	3,892,384,553.65
031805200100	Customary Court of Appeal	537,208,265.50	537,208,265.50	42,948,884.91	42,948,884.91	8.0%	494,259,380.59
032600000000	Ministry of Justice and Public Order	306,999,600.00	306,999,600.00	74,793,403.00	74,793,403.00	24.4%	232,206,197.00
032600100100	Ministry of Justice and Public Order	306,999,600.00	306,999,600.00	74,793,403.00	74,793,403.00	24.4%	232,206,197.00
050000000000	SOCIAL SECTOR:	87,666,407,788.20	87,666,407,788.20	20,849,374,130.66	20,849,374,130.66	23.8%	66,817,033,657.54
051400000000	Ministry of Women Affairs and Social Welfare	481,915,293.68	481,915,293.68	54,924,556.88	54,924,556.88	11.4%	426,990,736.80
051400100100	Ministry of Women Affairs and Social Welfare	210,128,203.27	210,128,203.27	49,462,300.88	49,462,300.88	23.5%	160,665,902.39
051405100100	Benue State Rehabilitation Board, Apir	21,278,590.41	21,278,590.41	5,462,256.00	5,462,256.00	25.7%	15,816,334.41
051405200100	Benue State Community and Social Development Agency	250,508,500.00	250,508,500.00	-	-	0.0%	250,508,500.00
051700000000	Ministry of Education and Knowledge Management	70,797,801,298.79	70,797,801,298.79	17,551,968,534.29	17,551,968,534.29	24.8%	53,245,832,764.50
051700100100	Ministry of Education and Knowledge Management	364,566,823.76	364,566,823.76	82,217,673.93	82,217,673.93	22.6%	282,349,149.83
051700300100	Benue State Universal Basic Education Board (SUBEB)	37,253,180,758.58	37,253,180,758.58	10,914,385,775.75	10,914,385,775.75	29.3%	26,338,794,982.83
051700800100	Benue State Library Board	26,156,921.01	26,156,921.01	5,549,887.68	5,549,887.68	21.2%	20,607,033.33

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
051701000100	State Agency for Mass Education	245,194,698.07	245,194,698.07	83,468,728.41	83,468,728.41	34.0%	161,725,969.66
051701100100	College of Education, Katsina-Ala	1,877,400,600.00	1,877,400,600.00	533,160,501.12	533,160,501.12	28.4%	1,344,240,098.88
051701200100	Benue State Education Quality Assurance & Examinations Board	192,500,000.00	192,500,000.00	47,447,981.81	47,447,981.81	24.6%	145,052,018.19
051701300100	College of Education Oju	1,870,560,350.00	1,870,560,350.00	419,433,850.24	419,433,850.24	22.4%	1,451,126,499.76
051701800100	Benue State Polytechnic, Ugbokolo	1,411,689,350.00	1,411,689,350.00	270,732,659.02	270,732,659.02	19.2%	1,140,956,690.98
051701800200	Akawe Torkula Polytechnic, Makurdi	1,841,000,000.00	1,841,000,000.00	164,892,889.72	164,892,889.72	9.0%	1,676,107,110.28
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	8,905,682,626.36	8,905,682,626.36	2,080,721,162.68	2,080,721,162.68	23.4%	6,824,961,463.68
051703100200	Benue State University College of Health Sciences	2,995,985,365.75	2,995,985,365.75	504,052,053.26	504,052,053.26	16.8%	2,491,933,312.49
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	3,548,887,499.00	3,548,887,499.00	-	-	0.0%	3,548,887,499.00
051705400100	Benue State Teaching Service Board	8,989,844,175.62	8,989,844,175.62	2,211,901,429.03	2,211,901,429.03	24.6%	6,777,942,746.59
051705500100	Benue State Science and Technical Education Board	1,256,929,271.43	1,256,929,271.43	230,124,525.75	230,124,525.75	18.3%	1,026,804,745.68
051705600100	Benue State Scholarship Board	18,222,859.20	18,222,859.20	3,879,415.89	3,879,415.89	21.3%	14,343,443.31
052100000000	Ministry of Health and Human Services	15,676,198,735.06	15,676,198,735.06	3,100,261,131.43	3,100,261,131.43	19.8%	12,575,937,603.63
052100100100	Ministry of Health and Human Services	1,085,000,000.00	1,085,000,000.00	442,645,250.60	442,645,250.60	40.8%	642,354,749.40
052100200100	Benue State Health Insurance Agency	658,638,571.29	658,638,571.29	-	-	0.0%	658,638,571.29
052102600100	Benue State University Teaching Hospital (BSUTH)	10,327,528,780.77	10,327,528,780.77	1,712,079,390.00	1,712,079,390.00	16.6%	8,615,449,390.77
052102700100	Benue State Primary Health Care Board	15,031,383.00	15,031,383.00	3,549,416.49	3,549,416.49	23.6%	11,481,966.51
052110200100	Hospital Management Board	3,240,000,000.00	3,240,000,000.00	941,987,074.34	941,987,074.34	29.1%	2,298,012,925.66
052110300100	Benue State College of Health Sciences & Technology,Agasha	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
053900000000	Ministry of Youth, Sports and Creativity	335,671,718.49	335,671,718.49	70,525,707.06	70,525,707.06	21.0%	265,146,011.43
053900100100	Ministry of Youth, Sports and Creativity	117,131,616.00	117,131,616.00	24,806,087.80	24,806,087.80	21.2%	92,325,528.20
053905100100	Benue State Sports Council	192,689,617.05	192,689,617.05	45,719,619.26	45,719,619.26	23.7%	146,969,997.79
053905400100	Benue State Sports Marketing and Lottery Board	25,850,485.44	25,850,485.44	-	-	0.0%	25,850,485.44
054400000000	Ministry of Humanitarian Affairs and Disaster Management	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
054400100100	Ministry of Humanitarian Affairs and Disaster Management	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
055100000000	Bureau of Local Government and Chieftaincy Affairs	354,820,742.18	354,820,742.18	71,694,201.00	71,694,201.00	20.2%	283,126,541.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	354,820,742.18	354,820,742.18	71,694,201.00	71,694,201.00	20.2%	283,126,541.18

Table 6: Overhead Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	151,020,030,608.94	151,020,030,608.94	11,493,972,091.96	11,493,972,091.96	7.6%	139,526,058,516.99
01000000000	ADMINISTRATION SECTOR:	83,079,874,847.11	83,079,874,847.11	3,560,125,721.88	3,560,125,721.88	4.3%	79,519,749,125.23
01110000000	Government House Administration	14,440,575,465.82	14,440,575,465.82	2,227,072,838.65	2,227,072,838.65	15.4%	12,213,502,627.17
011100100100	Governor's Office	2,888,109,774.52	2,888,109,774.52	1,079,811,007.56	1,079,811,007.56	37.4%	1,808,298,766.96
011100100200	Deputy Governor's Office	264,538,316.63	264,538,316.63	31,247,045.39	31,247,045.39	11.8%	233,291,271.24
011110500100	Office of the Chief of Staff	173,000,000.00	173,000,000.00	-	-	0.0%	173,000,000.00
011100200100	Principal Private Secretary	92,000,000.00	92,000,000.00	-	-	0.0%	92,000,000.00
011100500100	Sustainable Development Goals (SDGs)	84,632,409.00	84,632,409.00	21.50	21.50	0.0%	84,632,387.50
011100600100	Benue State Commission for Peace and Reconciliation	168,714,033.33	168,714,033.33	13,737,164.77	13,737,164.77	8.1%	154,976,868.56
011100800100	Benue State Emergency Management Agency (BENSEMA)	6,127,991,562.08	6,127,991,562.08	1,096,117,617.38	1,096,117,617.38	17.9%	5,031,873,944.70
011101000100	Public Procurement Commission	73,932,375.80	73,932,375.80	-	-	0.0%	73,932,375.80
011101200100	Benue Investment Promotion Agency	878,196,160.39	878,196,160.39	-	-	0.0%	878,196,160.39
011101600100	Benue State Council on Climate Change	219,376,452.44	219,376,452.44	-	-	0.0%	219,376,452.44
011102000100	Benue State Social Investment Programme	1,247,610,670.06	1,247,610,670.06	-	-	0.0%	1,247,610,670.06
011102100500	Bureau of Archives, Research and Documentation	3,688,927.53	3,688,927.53	480,165.55	480,165.55	13.0%	3,208,761.98
011103300100	Benue State Aids Control Agency (BENSACA)	53,382,621.06	53,382,621.06	1,000,195.00	1,000,195.00	1.9%	52,382,426.06
011103700100	Muslim Pilgrims Welfare Board (MPWB)	4,348,000.00	4,348,000.00	600,048.00	600,048.00	13.8%	3,747,952.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	3,600,000.00	3,600,000.00	300,030.00	300,030.00	8.3%	3,299,970.00
011104500100	Benue State Pension Commission	30,856,899.61	30,856,899.61	3,519,330.00	3,519,330.00	11.4%	27,337,569.61
011110100100	Bureau of Special Projects & Infrastructure	49,075,000.00	49,075,000.00	-	-	0.0%	49,075,000.00
011113200100	Bureau for International Cooperation & Development	1,566,805,964.34	1,566,805,964.34	260,213.50	260,213.50	0.0%	1,566,545,750.84
011113700100	Bureau of Homeland Security	293,663,574.68	293,663,574.68	-	-	0.0%	293,663,574.68
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	217,052,724.34	217,052,724.34	-	-	0.0%	217,052,724.34
01120000000	Benue State House of Assembly	19,204,858,873.33	19,204,858,873.33	1,121,369,940.00	1,121,369,940.00	5.8%	18,083,488,933.33
011200300100	Benue State House of Assembly	19,046,116,043.34	19,046,116,043.34	1,095,679,858.97	1,095,679,858.97	5.8%	17,950,436,184.37
011200400100	Benue State House of Assembly Service Commission	158,742,829.99	158,742,829.99	25,690,081.03	25,690,081.03	16.2%	133,052,748.96
01230000000	Ministry of Information & Orientation	1,440,572,878.04	1,440,572,878.04	10,686,946.12	10,686,946.12	0.7%	1,429,885,931.92
012300100100	Ministry of Information & Orientation	1,221,007,030.00	1,221,007,030.00	3,001,835.48	3,001,835.48	0.2%	1,218,005,194.52
012300300100	Benue State Television Corporation	52,671,398.01	52,671,398.01	2,994,570.18	2,994,570.18	5.7%	49,676,827.83
012300400100	Radio Benue Corporation	24,569,143.41	24,569,143.41	521.00	521.00	0.0%	24,568,622.41
012301300100	Benue Printing and Publishing Corporation (BPPC)	10,700,000.00	10,700,000.00	3,688,050.47	3,688,050.47	34.5%	7,011,949.53
012305500100	Government Printing Department	6,860,304.33	6,860,304.33	-	-	0.0%	6,860,304.33
012305600100	Bureau for Arts, Culture and Tourism	124,765,002.29	124,765,002.29	1,001,968.99	1,001,968.99	0.8%	123,763,033.30
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	40,350,362,700.97	40,350,362,700.97	30,029.22	30,029.22	0.0%	40,350,332,671.75
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	40,350,362,700.97	40,350,362,700.97	30,029.22	30,029.22	0.0%	40,350,332,671.75
01250000000	Office of the Head of Service (HOS)	706,958,590.88	706,958,590.88	39,225,879.19	39,225,879.19	5.5%	667,732,711.69
012500100100	Office of the Head of Service (HOS)	22,204,370.76	22,204,370.76	8,815,641.94	8,815,641.94	39.7%	13,388,728.82
012500200100	Bureau of Establishment and Management Services	161,440,700.87	161,440,700.87	1,200,195.25	1,200,195.25	0.7%	160,240,505.62
012500300100	Bureau of Service Welfare	153,695,306.83	153,695,306.83	28,910,000.00	28,910,000.00	18.8%	124,785,306.83
012500500100	Bureau of Manpower Development and Training	98,161,396.14	98,161,396.14	300,042.00	300,042.00	0.3%	97,861,354.14
012500600100	Benue Public Service Institute	271,456,816.27	271,456,816.27	-	-	0.0%	271,456,816.27
01400000000	Auditor General	17,033,813.93	17,033,813.93	1,014,048.00	1,014,048.00	6.0%	16,019,765.93
014000100100	Office of the Auditor-General of the State	13,418,573.36	13,418,573.36	-	-	0.0%	13,418,573.36
014000200100	Local Government Audit Department	3,615,240.57	3,615,240.57	1,014,048.00	1,014,048.00	28.0%	2,601,192.57
01470000000	Benue State Civil Service Commission	10,881,315.44	10,881,315.44	2,987,364.92	2,987,364.92	27.5%	7,893,950.52
014700100100	Benue State Civil Service Commission	10,881,315.44	10,881,315.44	2,987,364.92	2,987,364.92	27.5%	7,893,950.52
01480000000	Benue State Independent Electoral Commission (BSIEC)	164,090,406.71	164,090,406.71	1,691,257.91	1,691,257.91	1.0%	162,399,148.80
014800100100	Benue State Independent Electoral Commission (BSIEC)	164,090,406.71	164,090,406.71	1,691,257.91	1,691,257.91	1.0%	162,399,148.80

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
01490000000	Local Government Service Commission	10,228,109.00	10,228,109.00	1,000,000.00	1,000,000.00	9.8%	9,228,109.00
014900100100	Local Government Service Commission	10,228,109.00	10,228,109.00	1,000,000.00	1,000,000.00	9.8%	9,228,109.00
01560000000	Ministry of Communications and Digital Economy	560,174,480.80	560,174,480.80	10,021,773.99	10,021,773.99	1.8%	550,152,706.81
015600100100	Ministry of Communications and Digital Economy	306,884,575.28	306,884,575.28	1,500,037.50	1,500,037.50	0.5%	305,384,537.78
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISA)	68,325,038.72	68,325,038.72	-	-	0.0%	68,325,038.72
015600300100	Benue State Digital Infrastructure Company,Plc	184,964,866.80	184,964,866.80	8,521,736.49	8,521,736.49	4.6%	176,443,130.31
01610000000	Office of the Secretary to the State Government (SSG)	6,174,138,212.19	6,174,138,212.19	145,025,643.88	145,025,643.88	2.3%	6,029,112,568.31
016100100100	Office of the Secretary to the State Government (SSG)	6,055,714,470.81	6,055,714,470.81	131,092,300.00	131,092,300.00	2.2%	5,924,622,170.81
016100200100	Bureau of Political - SSG	12,620,737.29	12,620,737.29	-	-	0.0%	12,620,737.29
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	1,630,301.88	1,630,301.88	-	-	0.0%	1,630,301.88
016100400100	Office of the Secretary to State Government - (EXCO)	23,500,000.00	23,500,000.00	-	-	0.0%	23,500,000.00
016100500100	Liaison Office Lagos	13,558,454.51	13,558,454.51	3,475,727.27	3,475,727.27	25.6%	10,082,727.24
016100500200	Liaison Office Kaduna	15,641,017.45	15,641,017.45	2,200,442.05	2,200,442.05	14.1%	13,440,575.40
016100500300	Liaison Office Abuja/Lodge	51,473,230.24	51,473,230.24	8,257,174.56	8,257,174.56	16.0%	43,216,055.68
02000000000	ECONOMIC SECTOR:	30,428,213,398.14	30,428,213,398.14	2,217,428,697.89	2,217,428,697.89	7.3%	28,210,784,700.25
02150000000	Ministry of Agriculture & Food Security	2,003,758,633.33	2,003,758,633.33	18,429,313.95	18,429,313.95	0.9%	1,985,329,319.38
021500100100	Ministry of Agriculture & Food Security	118,023,516.10	118,023,516.10	2,000,466.51	2,000,466.51	1.7%	116,023,049.59
021502100100	Akperan Orshii Polytechnic, Yandev.	261,427,623.73	261,427,623.73	16,428,847.44	16,428,847.44	6.3%	244,998,776.29
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	243,350,313.50	243,350,313.50	-	-	0.0%	243,350,313.50
021510300100	Agricultural Development Company	1,380,957,180.00	1,380,957,180.00	-	-	0.0%	1,380,957,180.00
02200000000	Ministry of Finance	20,329,798,817.89	20,329,798,817.89	1,378,669,512.56	1,378,669,512.56	6.8%	18,951,129,305.33
022000100100	Ministry of Finance	16,367,403,731.11	16,367,403,731.11	1,374,127,212.56	1,374,127,212.56	8.4%	14,993,276,518.55
022000200100	Debt Management Office	26,036,211.51	26,036,211.51	-	-	0.0%	26,036,211.51
022000700100	Office of the Accountant-General	192,961,854.70	192,961,854.70	4,542,300.00	4,542,300.00	2.4%	188,419,554.70
022000800100	Benue State Internal Revenue Service (BIRS)	3,036,651,018.19	3,036,651,018.19	-	-	0.0%	3,036,651,018.19
022000900100	Novus Micro Finance Bank Limited	706,746,002.39	706,746,002.39	-	-	0.0%	706,746,002.39
02280000000	Ministry of Science, Technological & Innovation	60,766,621.11	60,766,621.11	3,917,948.00	3,917,948.00	6.4%	56,848,673.11
022800100100	Ministry of Science, Technology & Innovation	57,610,000.00	57,610,000.00	2,999,048.00	2,999,048.00	5.2%	54,610,952.00
022800200300	Business and Engineering Skills Training (BEST) Centre	3,156,621.11	3,156,621.11	918,900.00	918,900.00	29.1%	2,237,721.11
02310000000	Ministry of Power, Renewable Energy & Transport	4,260,742,159.58	4,260,742,159.58	750,913,997.42	750,913,997.42	17.6%	3,509,828,162.16
023100100100	Ministry of Power, Renewable Energy and Transport	317,878,333.62	317,878,333.62	129,913,985.87	129,913,985.87	40.9%	187,964,347.75
023100200100	Benue Links Nigeria Limited	3,942,863,825.96	3,942,863,825.96	621,000,011.55	621,000,011.55	15.7%	3,321,863,814.41
02340000000	Ministry of Works, Housing and Urban Development	73,317,743.52	73,317,743.52	3,043,511.89	3,043,511.89	4.2%	70,274,231.63
023400100100	Ministry of Works, Housing and Urban Development	73,317,743.52	73,317,743.52	3,043,511.89	3,043,511.89	4.2%	70,274,231.63
02380000000	Benue State Budget and Economic Planning Commission	345,525,853.29	345,525,853.29	30,231,000.31	30,231,000.31	8.7%	315,294,852.98
023800100100	Benue State Budget and Economic Planning Commission	324,205,128.00	324,205,128.00	29,000,862.71	29,000,862.71	8.9%	295,204,265.29
023800400100	Benue State Bureau of Statistics	21,320,725.29	21,320,725.29	1,230,137.60	1,230,137.60	5.8%	20,090,587.69
02500000000	Fiscal Responsibility Commission	14,949,868.28	14,949,868.28	-	-	0.0%	14,949,868.28
025000100100	Fiscal Responsibility Commission	14,949,868.28	14,949,868.28	-	-	0.0%	14,949,868.28
02520000000	Ministry of Water Resources, Environment and Climate Change	1,151,636,271.09	1,151,636,271.09	12,165,522.00	12,165,522.00	1.1%	1,139,470,749.09
025200100100	Ministry of Water Resources, Environment and Climate Change	290,280,577.05	290,280,577.05	1,000,122.00	1,000,122.00	0.3%	289,280,455.05
025210200100	Benue State Water Board	40,454,296.87	40,454,296.87	10,024,400.00	10,024,400.00	24.8%	30,429,896.87
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	35,961,397.17	35,961,397.17	1,141,000.00	1,141,000.00	3.2%	34,820,397.17
025210400100	Benue State Environmental Sanitation Authority	124,240,000.00	124,240,000.00	-	-	0.0%	124,240,000.00
025210500100	Benue State Agro-Climate and Watershed Management Agency	660,700,000.00	660,700,000.00	-	-	0.0%	660,700,000.00
02530000000	Ministry of Marine and Blue Economy	352,815,224.00	352,815,224.00	4,040,288.50	4,040,288.50	1.1%	348,774,935.50
025300100100	Ministry of Marine and Blue Economy	352,815,224.00	352,815,224.00	4,040,288.50	4,040,288.50	1.1%	348,774,935.50
02540000000	Ministry of Cooperatives and Rural Development	221,607,624.50	221,607,624.50	12,345,520.85	12,345,520.85	5.6%	209,262,103.65
025400100100	Ministry of Cooperatives and Rural Development	100,486,432.16	100,486,432.16	1,925,555.50	1,925,555.50	1.9%	98,560,876.66
025400200100	Benue State Urban Development Board	121,121,192.34	121,121,192.34	10,419,965.35	10,419,965.35	8.6%	110,701,226.99
02600000000	Ministry of Lands, Survey and Solid Minerals	336,483,075.70	336,483,075.70	641,700.00	641,700.00	0.2%	335,841,375.70
026000100100	Ministry of Lands, Survey and Solid Minerals	41,809,010.00	41,809,010.00	641,700.00	641,700.00	1.5%	41,167,310.00
026000200100	Benue State Geographic Information System	169,901,415.70	169,901,415.70	-	-	0.0%	169,901,415.70
026000300100	Bureau for Mines and Solid Minerals	62,967,300.00	62,967,300.00	-	-	0.0%	62,967,300.00

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
026000400100	Benue Geo-Mining Company Limited	61,805,350.00	61,805,350.00	-	-	0.0%	61,805,350.00
022200000000	Ministry of Industry, Trade and Investment	1,276,811,505.84	1,276,811,505.84	3,030,382.41	3,030,382.41	0.2%	1,273,781,123.43
022200100100	Ministry of Industry, Trade and Investment	692,765,260.24	692,765,260.24	3,030,382.41	3,030,382.41	0.4%	689,734,877.83
022200300100	Directorate for Diaspora Linkages and Investment	72,123,363.46	72,123,363.46	-	-	0.0%	72,123,363.46
022200400100	Benue Investment and Property Company Limited	511,922,882.14	511,922,882.14	-	-	0.0%	511,922,882.14
030000000000	LAW & JUSTICE SECTOR:	12,262,031,598.50	12,262,031,598.50	473,426,530.29	473,426,530.29	3.9%	11,788,605,068.21
031800000000	Benue State Judicial Service Commission	5,174,300,019.30	5,174,300,019.30	253,317,220.80	253,317,220.80	4.9%	4,920,982,798.50
031801100100	Benue State Judicial Service Commission	220,172,189.21	220,172,189.21	13,667,720.00	13,667,720.00	6.2%	206,504,469.21
031805100100	High Court of Justice	3,402,022,021.21	3,402,022,021.21	174,932,489.50	174,932,489.50	5.1%	3,227,089,531.71
031805200100	Customary Court of Appeal	1,552,105,808.88	1,552,105,808.88	64,717,011.30	64,717,011.30	4.2%	1,487,388,797.58
032600000000	Ministry of Justice and Public Order	7,087,731,579.20	7,087,731,579.20	220,109,309.49	220,109,309.49	3.1%	6,867,622,269.71
032600100100	Ministry of Justice and Public Order	7,076,376,579.20	7,076,376,579.20	220,109,309.49	220,109,309.49	3.1%	6,856,267,269.71
032600700100	Citizens Mediation Centre, Makurdi	11,355,000.00	11,355,000.00	-	-	0.0%	11,355,000.00
050000000000	SOCIAL SECTOR:	25,249,910,765.20	25,249,910,765.20	5,242,991,141.90	5,242,991,141.90	20.8%	20,006,919,623.31
051400000000	Ministry of Women Affairs and Social Welfare	733,597,333.49	733,597,333.49	83,255,965.40	83,255,965.40	11.3%	650,341,368.09
051400100100	Ministry of Women Affairs and Social Welfare	216,905,021.70	216,905,021.70	4,571,956.00	4,571,956.00	2.1%	212,333,065.70
051405100100	Benue State Rehabilitation Board, Apir	153,714,126.08	153,714,126.08	78,183,979.40	78,183,979.40	50.9%	75,530,146.68
051405200100	Benue State Community and Social Development Agency	362,978,185.71	362,978,185.71	500,030.00	500,030.00	0.1%	362,478,155.71
051700000000	Ministry of Education and Knowledge Management	18,232,300,363.04	18,232,300,363.04	4,179,423,842.50	4,179,423,842.50	22.9%	14,052,876,520.54
051700100100	Ministry of Education and Knowledge Management	194,136,861.86	194,136,861.86	48,013,382.72	48,013,382.72	24.7%	146,123,479.14
051700300100	Benue State Universal Basic Education Board (SUBEB)	6,716,765,603.71	6,716,765,603.71	3,004,448,271.14	3,004,448,271.14	44.7%	3,712,317,332.58
051700800100	Benue State Library Board	3,737,722.97	3,737,722.97	1,000,355.88	1,000,355.88	26.8%	2,737,367.09
051701000100	State Agency for Mass Education	18,757,067.79	18,757,067.79	500,703.50	500,703.50	2.7%	18,256,364.29
051701100100	College of Education, Katsina-Ala	270,780,520.00	270,780,520.00	22,724,219.84	22,724,219.84	8.4%	248,056,300.16
051701200100	Benue State Education Quality Assurance & Examinations Board	1,691,793,458.01	1,691,793,458.01	318,507,475.87	318,507,475.87	18.8%	1,373,285,982.14
051701300100	College of Education Oju	148,058,190.75	148,058,190.75	10,622,800.00	10,622,800.00	7.2%	137,435,390.75
051701800100	Benue State Polytechnic, Ugbokolo	517,755,305.00	517,755,305.00	98,774,742.27	98,774,742.27	19.1%	418,980,562.73
051701800200	Akawe Torkula Polytechnic, Makurdi	279,620,401.50	279,620,401.50	957,900.00	957,900.00	0.3%	278,662,501.50
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	3,557,662,282.00	3,557,662,282.00	520,359,353.74	520,359,353.74	14.6%	3,037,302,928.26
051703100200	Benue State University College of Health Sciences	804,307,011.19	804,307,011.19	73,658,613.75	73,658,613.75	9.2%	730,648,397.44
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	3,914,933,333.00	3,914,933,333.00	78,208,699.79	78,208,699.79	2.0%	3,836,724,633.21
051705400100	Benue State Teaching Service Board	55,830,695.79	55,830,695.79	1,147,300.00	1,147,300.00	2.1%	54,683,395.79
051705500100	Benue State Science and Technical Education Board	38,872,623.17	38,872,623.17	500,024.00	500,024.00	1.3%	38,372,599.17
051705600100	Benue State Scholarship Board	19,289,286.30	19,289,286.30	-	-	0.0%	19,289,286.30
052100000000	Ministry of Health and Human Services	4,720,848,643.32	4,720,848,643.32	554,242,551.50	554,242,551.50	11.7%	4,166,606,091.82
052100100100	Ministry of Health and Human Services	402,781,105.25	402,781,105.25	11,201,130.00	11,201,130.00	2.8%	391,579,975.25
052100200100	Benue State Health Insurance Agency	340,865,269.27	340,865,269.27	108,884,697.70	108,884,697.70	31.9%	231,980,571.57
052102600100	Benue State University Teaching Hospital (BSUTH)	3,440,475,781.25	3,440,475,781.25	265,702,294.74	265,702,294.74	7.7%	3,174,773,486.51
052102700100	Benue State Primary Health Care Board	87,924,008.00	87,924,008.00	12,139,554.43	12,139,554.43	13.8%	75,784,453.57
052110200100	Hospital Management Board	34,787,479.55	34,787,479.55	131,889,794.97	131,889,794.97	379.1%	97,102,315.42
052110300100	Benue State College of Health Sciences & Technology,Agasha	414,015,000.00	414,015,000.00	24,425,079.66	24,425,079.66	5.9%	389,589,920.34
053900000000	Ministry of Youth, Sports and Creativity	877,017,984.78	877,017,984.78	121,820,110.25	121,820,110.25	13.9%	755,197,874.53
053900100100	Ministry of Youth, Sports and Creativity	70,185,292.56	70,185,292.56	1,820,110.25	1,820,110.25	2.6%	68,365,182.31
053905100100	Benue State Sports Council	801,055,802.98	801,055,802.98	120,000,000.00	120,000,000.00	15.0%	681,055,802.98
053905400100	Benue State Sports Marketing and Lottery Board	5,776,889.24	5,776,889.24	-	-	0.0%	5,776,889.24
054400000000	Ministry of Humanitarian Affairs and Disaster Management	106,168,390.58	106,168,390.58	2,960,780.25	2,960,780.25	2.8%	103,207,610.33
054400100100	Ministry of Humanitarian Affairs and Disaster Management	106,168,390.58	106,168,390.58	2,960,780.25	2,960,780.25	2.8%	103,207,610.33
055100000000	Bureau of Local Government and Chieftaincy Affairs	579,978,050.00	579,978,050.00	301,287,892.00	301,287,892.00	51.9%	278,690,158.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	579,978,050.00	579,978,050.00	301,287,892.00	301,287,892.00	51.9%	278,690,158.00

Table 7: Capital Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
01000000000	ADMINISTRATION SECTOR:	52,139,051,469.05	52,139,051,469.05	5,562,926,101.54	5,562,926,101.54	10.7%	46,576,125,367.51
01110000000	Government House Administration	41,272,026,060.23	41,272,026,060.23	5,557,171,128.14	5,557,171,128.14	13.5%	35,714,854,932.09
011100100100	Governor's Office	2,444,656,595.97	2,444,656,595.97	-	-	0.0%	2,444,656,595.97
011100100200	Deputy Governor's Office	21,938,033.00	21,938,033.00	-	-	0.0%	21,938,033.00
011110500100	Office of the Chief of Staff	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
011100200100	Principal Private Secretary	99,000,000.00	99,000,000.00	-	-	0.0%	99,000,000.00
011100500100	Sustainable Development Goals (SDGs)	455,892,027.87	455,892,027.87	-	-	0.0%	455,892,027.87
011100600100	Benue State Commission for Peace and Reconciliation	958,466,848.47	958,466,848.47	7,070,200.00	7,070,200.00	0.7%	951,396,648.47
011100800100	Benue State Emergency Management Agency (BENSEMA)	2,390,176,215.56	2,390,176,215.56	-	-	0.0%	2,390,176,215.56
011101000100	Public Procurement Commission	150,190,278.50	150,190,278.50	-	-	0.0%	150,190,278.50
011101200100	Benue Investment Promotion Agency	2,114,981,621.81	2,114,981,621.81	-	-	0.0%	2,114,981,621.81
011101600100	Benue State Council on Climate Change	1,882,617,617.99	1,882,617,617.99	-	-	0.0%	1,882,617,617.99
011102000100	Benue State Social Investment Programme	189,824,396.18	189,824,396.18	-	-	0.0%	189,824,396.18
011102100500	Bureau of Archives, Research and Documentation	1,843,782.72	1,843,782.72	-	-	0.0%	1,843,782.72
011103300100	Benue State Aids Control Agency (BENSACA)	34,065,269.73	34,065,269.73	-	-	0.0%	34,065,269.73
011103800100	Christian Pilgrims Welfare Board (CPWB)	10,986,306.96	10,986,306.96	-	-	0.0%	10,986,306.96
011104500100	Benue State Pension Commission	11,014,543.18	11,014,543.18	170,000.00	170,000.00	1.5%	10,844,543.18
011110100100	Bureau of Special Projects & Infrastructure	27,981,867,884.36	27,981,867,884.36	5,549,930,928.14	5,549,930,928.14	19.8%	22,431,936,956.22
011113200100	Bureau for International Cooperation & Development	30,448,476.94	30,448,476.94	-	-	0.0%	30,448,476.94
011113700100	Bureau of Homeland Security	1,852,859,576.05	1,852,859,576.05	-	-	0.0%	1,852,859,576.05
011113800100	Benue State Bureau of Entrepreneurship & Wealth Creation	546,196,584.95	546,196,584.95	-	-	0.0%	546,196,584.95
01120000000	Benue State House of Assembly	632,638,121.03	632,638,121.03	1,365,000.00	1,365,000.00	0.2%	631,273,121.03
011200400100	Benue State House of Assembly Service Commission	632,638,121.03	632,638,121.03	1,365,000.00	1,365,000.00	0.2%	631,273,121.03
01230000000	Ministry of Information & Orientation	2,197,050,514.43	2,197,050,514.43	1,999,973.40	1,999,973.40	0.1%	2,195,050,541.03
012300100100	Ministry of Information & Orientation	1,898,500,469.14	1,898,500,469.14	-	-	0.0%	1,898,500,469.14
012300300100	Benue State Television Corporation	37,509,651.56	37,509,651.56	1,999,973.40	1,999,973.40	5.3%	35,509,678.16
012305500100	Government Printing Department	143,407,491.73	143,407,491.73	-	-	0.0%	143,407,491.73
012305600100	Bureau for Arts, Culture and Tourism	117,632,902.00	117,632,902.00	-	-	0.0%	117,632,902.00
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	454,461,065.45	454,461,065.45	-	-	0.0%	454,461,065.45
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	454,461,065.45	454,461,065.45	-	-	0.0%	454,461,065.45
01250000000	Office of the Head of Service (HOS)	2,588,668,485.11	2,588,668,485.11	-	-	0.0%	2,588,668,485.11
012500300100	Bureau of Service Welfare	1,437,048,188.32	1,437,048,188.32	-	-	0.0%	1,437,048,188.32
012500600100	Benue Public Service Institute	1,151,620,296.79	1,151,620,296.79	-	-	0.0%	1,151,620,296.79
01400000000	Auditor General	193,793.91	193,793.91	-	-	0.0%	193,793.91
014000200100	Local Government Audit Department	193,793.91	193,793.91	-	-	0.0%	193,793.91
01470000000	Benue State Civil Service Commission	46,700,000.00	46,700,000.00	-	-	0.0%	46,700,000.00
014700100100	Benue State Civil Service Commission	46,700,000.00	46,700,000.00	-	-	0.0%	46,700,000.00
01480000000	Benue State Independent Electoral Commission (BSIEC)	25,153,120.01	25,153,120.01	-	-	0.0%	25,153,120.01
014800100100	Benue State Independent Electoral Commission (BSIEC)	25,153,120.01	25,153,120.01	-	-	0.0%	25,153,120.01
01490000000	Local Government Service Commission	386,138,055.06	386,138,055.06	-	-	0.0%	386,138,055.06
014900100100	Local Government Service Commission	386,138,055.06	386,138,055.06	-	-	0.0%	386,138,055.06
01560000000	Ministry of Communications and Digital Economy	3,957,482,485.98	3,957,482,485.98	-	-	0.0%	3,957,482,485.98
015600100100	Ministry of Communications and Digital Economy	2,899,971,642.78	2,899,971,642.78	-	-	0.0%	2,899,971,642.78
015600200100	Benue State Digital Infrastructure & Services Management Enforcement Agency (BENDISMEA)	560,021,560.00	560,021,560.00	-	-	0.0%	560,021,560.00
015600300100	Benue State Digital Infrastructure Company,Plc	497,489,283.20	497,489,283.20	-	-	0.0%	497,489,283.20
01610000000	Office of the Secretary to the State Government (SSG)	578,539,767.84	578,539,767.84	2,390,000.00	2,390,000.00	0.4%	576,149,767.84
016100100100	Office of the Secretary to the State Government (SSG)	484,194,572.40	484,194,572.40	2,390,000.00	2,390,000.00	0.5%	481,804,572.40

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
016100200100	Bureau of Political - SSG	23,255,268.93	23,255,268.93	-	-	0.0%	23,255,268.93
016100300100	Bureau of Research and Policy Analysis (REPA) - SSG	3,700,000.00	3,700,000.00	-	-	0.0%	3,700,000.00
016100500200	Liaison Office Kaduna	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54
016100500300	Liaison Office Abuja/Lodge	53,824,352.97	53,824,352.97	-	-	0.0%	53,824,352.97
020000000000	ECONOMIC SECTOR:	210,691,222,042.64	210,691,222,042.64	17,511,087,429.21	17,511,087,429.21	8.3%	193,180,134,613.43
021500000000	Ministry of Agriculture & Food Security	39,779,299,466.46	39,779,299,466.46	6,847,048,057.20	6,847,048,057.20	17.2%	32,932,251,409.26
021500100100	Ministry of Agriculture & Food Security	16,947,104,577.40	16,947,104,577.40	6,744,456,859.20	6,744,456,859.20	39.8%	10,202,647,718.20
021502100100	Akperan Orshi Polytechnic, Yandev.	1,924,594,989.94	1,924,594,989.94	-	-	0.0%	1,924,594,989.94
021510200100	Bureau of Agricultural Development & Mechanization(BADM)	4,425,789,214.40	4,425,789,214.40	102,591,198.00	102,591,198.00	2.3%	4,323,198,016.40
021510300100	Agricultural Development Company	16,481,810,684.72	16,481,810,684.72	-	-	0.0%	16,481,810,684.72
022000000000	Ministry of Finance	16,819,352,455.06	16,819,352,455.06	6,891,079,769.43	6,891,079,769.43	41.0%	9,928,272,685.63
022000100100	Ministry of Finance	12,566,231,456.08	12,566,231,456.08	-	-	0.0%	12,566,231,456.08
022000200100	Debt Management Office	3,839,957,597.23	3,839,957,597.23	6,891,079,769.43	6,891,079,769.43	179.5%	3,051,122,172.20
022000700100	Office of the Accountant-General	80,108,321.75	80,108,321.75	-	-	0.0%	80,108,321.75
022000800100	Benue State Internal Revenue Service (BIRS)	244,555,080.00	244,555,080.00	-	-	0.0%	244,555,080.00
022000900100	Novus Micro Finance Bank Limited	88,500,000.00	88,500,000.00	-	-	0.0%	88,500,000.00
022800000000	Ministry of Science, Technological & Innovation	4,198,936,953.87	4,198,936,953.87	-	-	0.0%	4,198,936,953.87
022800100100	Ministry of Science, Technology & Innovation	4,198,936,953.87	4,198,936,953.87	-	-	0.0%	4,198,936,953.87
023100000000	Ministry of Power, Renewable Energy & Transport	9,047,198,554.53	9,047,198,554.53	38,155,350.00	38,155,350.00	0.4%	9,009,043,204.53
023100100100	Ministry of Power, Renewable Energy and Transport	5,142,198,554.53	5,142,198,554.53	-	-	0.0%	5,142,198,554.53
023100200100	Benue Links Nigeria Limited	3,905,000,000.00	3,905,000,000.00	38,155,350.00	38,155,350.00	1.0%	3,866,844,650.00
023400000000	Ministry of Works, Housing and Urban Development	46,631,875,932.05	46,631,875,932.05	3,702,085,525.08	3,702,085,525.08	7.9%	42,929,790,406.97
023400100100	Ministry of Works, Housing and Urban Development	46,631,875,932.05	46,631,875,932.05	3,702,085,525.08	3,702,085,525.08	7.9%	42,929,790,406.97
023800000000	Benue State Budget and Economic Planning Commission	9,267,447,705.60	9,267,447,705.60	18,249,316.79	18,249,316.79	0.2%	9,249,198,388.81
023800100100	Benue State Budget and Economic Planning Commission	9,232,652,508.04	9,232,652,508.04	17,999,316.79	17,999,316.79	0.2%	9,214,653,191.25
023800400100	Benue State Bureau of Statistics	34,795,197.56	34,795,197.56	250,000.00	250,000.00	0.7%	34,545,197.56
025000000000	Fiscal Responsibility Commission	307,421,125.83	307,421,125.83	-	-	0.0%	307,421,125.83
025000100100	Fiscal Responsibility Commission	307,421,125.83	307,421,125.83	-	-	0.0%	307,421,125.83
025200000000	Ministry of Water Resources, Environment and Climate Change	21,181,661,581.96	21,181,661,581.96	10,670,500.71	10,670,500.71	0.1%	21,170,991,081.25
025200100100	Ministry of Water Resources, Environment and Climate Change	11,614,854,023.07	11,614,854,023.07	2,355,000.00	2,355,000.00	0.0%	11,612,499,023.07
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	5,199,508,043.28	5,199,508,043.28	8,315,500.71	8,315,500.71	0.2%	5,191,192,542.57
025210400100	Benue State Environmental Sanitation Authority	302,299,515.61	302,299,515.61	-	-	0.0%	302,299,515.61
025210500100	Benue State Agro-Climate and Watershed Management Agency	4,065,000,000.00	4,065,000,000.00	-	-	0.0%	4,065,000,000.00
025300000000	Ministry of Marine and Blue Economy	1,395,413,000.00	1,395,413,000.00	-	-	0.0%	1,395,413,000.00
025300100100	Ministry of Marine and Blue Economy	1,395,413,000.00	1,395,413,000.00	-	-	0.0%	1,395,413,000.00
025400000000	Ministry of Cooperatives and Rural Development	8,261,343,670.46	8,261,343,670.46	3,798,910.00	3,798,910.00	0.0%	8,257,544,760.46
025400100100	Ministry of Cooperatives and Rural Development	7,854,376,464.20	7,854,376,464.20	-	-	0.0%	7,854,376,464.20
025400200100	Benue State Urban Development Board	406,967,206.26	406,967,206.26	3,798,910.00	3,798,910.00	0.9%	403,168,296.26
026000000000	Ministry of Lands, Survey and Solid Minerals	19,367,056,713.08	19,367,056,713.08	-	-	0.0%	19,367,056,713.08
026000100100	Ministry of Lands, Survey and Solid Minerals	12,042,491,513.08	12,042,491,513.08	-	-	0.0%	12,042,491,513.08
026000200100	Benue State Geographic Information System	337,897,200.00	337,897,200.00	-	-	0.0%	337,897,200.00
026000300100	Bureau for Mines and Solid Minerals	1,024,668,000.00	1,024,668,000.00	-	-	0.0%	1,024,668,000.00
026000400100	Benue Geo-Mining Company Limited	5,962,000,000.00	5,962,000,000.00	-	-	0.0%	5,962,000,000.00
022200000000	Ministry of Industry, Trade and Investment	34,434,214,883.74	34,434,214,883.74	-	-	0.0%	34,434,214,883.74
022200100100	Ministry of Industry, Trade and Investment	7,699,647,394.44	7,699,647,394.44	-	-	0.0%	7,699,647,394.44
022200300100	Directorate for Diaspora Linkages and Investment	72,567,489.30	72,567,489.30	-	-	0.0%	72,567,489.30
022200400100	Benue Investment and Property Company Limited	26,662,000,000.00	26,662,000,000.00	-	-	0.0%	26,662,000,000.00
030000000000	LAW & JUSTICE SECTOR:	16,545,841,704.51	16,545,841,704.51	217,169,949.50	217,169,949.50	1.3%	16,328,671,755.01
031800000000	Benue State Judicial Service Commission	15,569,264,685.29	15,569,264,685.29	217,169,949.50	217,169,949.50	1.4%	15,352,094,735.79
031801100100	Benue State Judicial Service Commission	131,951,373.68	131,951,373.68	-	-	0.0%	131,951,373.68
031805100100	High Court of Justice	13,319,782,432.62	13,319,782,432.62	205,064,800.00	205,064,800.00	1.5%	13,114,717,632.62
031805200100	Customary Court of Appeal	2,117,530,878.99	2,117,530,878.99	12,105,149.50	12,105,149.50	0.6%	2,105,425,729.49
032600000000	Ministry of Justice and Public Order	976,577,019.22	976,577,019.22	-	-	0.0%	976,577,019.22
032600100100	Ministry of Justice and Public Order	976,577,019.22	976,577,019.22	-	-	0.0%	976,577,019.22

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
05000000000	SOCIAL SECTOR:	102,536,247,787.75	102,536,247,787.75	2,129,119,347.76	2,129,119,347.76	2.1%	100,407,128,439.99
05140000000	Ministry of Women Affairs and Social Welfare	1,564,893,681.55	1,564,893,681.55	-	-	0.0%	1,564,893,681.55
051400100100	Ministry of Women Affairs and Social Welfare	1,135,625,412.01	1,135,625,412.01	-	-	0.0%	1,135,625,412.01
051405100100	Benue State Rehabilitation Board, Apir	391,555,244.54	391,555,244.54	-	-	0.0%	391,555,244.54
051405200100	Benue State Community and Social Development Agency	37,713,025.00	37,713,025.00	-	-	0.0%	37,713,025.00
05170000000	Ministry of Education and Knowledge Management	59,528,119,667.62	59,528,119,667.62	1,787,669,426.31	1,787,669,426.31	3.0%	57,740,450,241.31
051700100100	Ministry of Education and Knowledge Management	6,924,173,687.38	6,924,173,687.38	67,324,943.88	67,324,943.88	1.0%	6,856,848,743.50
051700300100	Benue State Universal Basic Education Board (SUBEB)	20,372,903,671.18	20,372,903,671.18	956,831,725.10	956,831,725.10	4.7%	19,416,071,946.08
051701100100	College of Education, Katsina-Ala	1,018,752,621.50	1,018,752,621.50	6,403,693.46	6,403,693.46	0.6%	1,012,348,928.04
051701200100	Benue State Education Quality Assurance & Examinations Board	980,699,021.59	980,699,021.59	365,890,000.00	365,890,000.00	37.3%	614,809,021.59
051701300100	College of Education Oju	966,001,435.38	966,001,435.38	-	-	0.0%	966,001,435.38
051701800100	Benue State Polytechnic, Ugbokolo	1,265,247,244.71	1,265,247,244.71	336,136,963.87	336,136,963.87	26.6%	929,110,280.84
051701800200	Akawe Torkula Polytechnic, Makurdi	8,172,203,696.58	8,172,203,696.58	-	-	0.0%	8,172,203,696.58
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	761,000,000.00	761,000,000.00	52,719,460.00	52,719,460.00	6.9%	708,280,540.00
051703100200	Benue State University College of Health Sciences	974,361,000.00	974,361,000.00	2,362,640.00	2,362,640.00	0.2%	971,998,360.00
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	17,133,610,500.00	17,133,610,500.00	-	-	0.0%	17,133,610,500.00
051705400100	Benue State Teaching Service Board	828,184,453.85	828,184,453.85	-	-	0.0%	828,184,453.85
051705500100	Benue State Science and Technical Education Board	129,841,918.19	129,841,918.19	-	-	0.0%	129,841,918.19
051705600100	Benue State Scholarship Board	1,140,417.26	1,140,417.26	-	-	0.0%	1,140,417.26
05210000000	Ministry of Health and Human Services	32,425,762,323.81	32,425,762,323.81	170,389,921.45	170,389,921.45	0.5%	32,255,372,402.36
052100100100	Ministry of Health and Human Services	19,877,151,633.45	19,877,151,633.45	35,000.00	35,000.00	0.0%	19,877,116,633.45
052100200100	Benue State Health Insurance Agency	186,034,249.27	186,034,249.27	103,868,757.20	103,868,757.20	55.8%	82,165,492.07
052102600100	Benue State University Teaching Hospital (BSUTH)	11,901,376,868.84	11,901,376,868.84	66,235,164.25	66,235,164.25	0.6%	11,835,141,704.59
052102700100	Benue State Primary Health Care Board	8,720,725.84	8,720,725.84	-	-	0.0%	8,720,725.84
052110200100	Hospital Management Board	2,728,846.41	2,728,846.41	-	-	0.0%	2,728,846.41
052110300100	Benue State College of Health Sciences & Technology,Agasha	449,750,000.00	449,750,000.00	251,000.00	251,000.00	0.1%	449,499,000.00
05390000000	Ministry of Youth, Sports and Creativity	4,473,463,844.77	4,473,463,844.77	-	-	0.0%	4,473,463,844.77
053900100100	Ministry of Youth, Sports and Creativity	4,449,641,996.17	4,449,641,996.17	-	-	0.0%	4,449,641,996.17
053905400100	Benue State Sports Marketing and Lottery Board	23,821,848.60	23,821,848.60	-	-	0.0%	23,821,848.60
05440000000	Ministry of Humanitarian Affairs and Disaster Management	4,333,583,220.01	4,333,583,220.01	168,840,000.00	168,840,000.00	3.9%	4,164,743,220.01
054400100100	Ministry of Humanitarian Affairs and Disaster Management	4,333,583,220.01	4,333,583,220.01	168,840,000.00	168,840,000.00	3.9%	4,164,743,220.01
05510000000	Bureau of Local Government and Chieftaincy Affairs	210,425,050.00	210,425,050.00	2,220,000.00	2,220,000.00	1.1%	208,205,050.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	210,425,050.00	210,425,050.00	2,220,000.00	2,220,000.00	1.1%	208,205,050.00

Table 8: Other Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	27,632,178,937.03	27,632,178,937.03	10,885,657,646.45	10,885,657,646.45	39.4%	16,746,521,290.58
01000000000	ADMINISTRATION SECTOR:	3,825,350,241.56	3,825,350,241.56	160,147,047.25	160,147,047.25	4.2%	3,665,203,194.31
01110000000	Government House Administration	3,311,699,501.41	3,311,699,501.41	63,300,000.00	63,300,000.00	1.9%	3,248,399,501.41
011100100100	Governor's Office	2,075,315,130.00	2,075,315,130.00	63,300,000.00	63,300,000.00	3.1%	2,012,015,130.00
011101600100	Benue State Council on Climate Change	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
011102000100	Benue State Social Investment Programme	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
011103300100	Benue State Aids Control Agency (BENSACA)	9,070,491.41	9,070,491.41	-	-	0.0%	9,070,491.41
011113200100	Bureau for International Cooperation & Development	221,500,000.00	221,500,000.00	-	-	0.0%	221,500,000.00
01120000000	Benue State House of Assembly	65,344,261.79	65,344,261.79	6,635,000.00	6,635,000.00	10.2%	58,709,261.79
011200300100	Benue State House of Assembly	62,844,261.79	62,844,261.79	6,500,000.00	6,500,000.00	10.3%	56,344,261.79
011200400100	Benue State House of Assembly Service Commission	2,500,000.00	2,500,000.00	135,000.00	135,000.00	5.4%	2,365,000.00
01240000000	Bureau of Internal Affairs and Special Services (BIASS)	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
01250000000	Office of the Head of Service (HOS)	142,797,405.25	142,797,405.25	-	-	0.0%	142,797,405.25
012500600100	Benue Public Service Institute	142,797,405.25	142,797,405.25	-	-	0.0%	142,797,405.25
01560000000	Ministry of Communications and Digital Economy	18,509,073.11	18,509,073.11	-	-	0.0%	18,509,073.11
015600100100	Ministry of Communications and Digital Economy	18,009,073.11	18,009,073.11	-	-	0.0%	18,009,073.11
015600300100	Benue State Digital Infrastructure Company,Plc	500,000.00	500,000.00	-	-	0.0%	500,000.00
01610000000	Office of the Secretary to the State Government (SSG)	200,000,000.00	200,000,000.00	90,212,047.25	90,212,047.25	45.1%	109,787,952.75
016100100100	Office of the Secretary to the State Government (SSG)	200,000,000.00	200,000,000.00	90,212,047.25	90,212,047.25	45.1%	109,787,952.75
02000000000	ECONOMIC SECTOR:	23,400,182,694.70	23,400,182,694.70	10,433,872,022.13	10,433,872,022.13	44.6%	12,966,310,672.57
02150000000	Ministry of Agriculture & Food Security	35,678,280.00	35,678,280.00	-	-	0.0%	35,678,280.00
021502100100	Akperan Orshi Polytechnic, Yandev.	678,280.00	678,280.00	-	-	0.0%	678,280.00
021510300100	Agricultural Development Company	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
02200000000	Ministry of Finance	22,788,518,551.79	22,788,518,551.79	10,415,208,557.37	10,415,208,557.37	45.7%	12,373,309,994.42
022000100100	Ministry of Finance	16,499,807.10	16,499,807.10	-	-	0.0%	16,499,807.10
022000200100	Debt Management Office	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
022000800100	Benue State Internal Revenue Service (BIRS)	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62
022000900100	Novus Micro Finance Bank Limited	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
02280000000	Ministry of Science, Technological & Innovation	144,100,000.00	144,100,000.00	-	-	0.0%	144,100,000.00
022800100100	Ministry of Science, Technology & Innovation	144,100,000.00	144,100,000.00	-	-	0.0%	144,100,000.00
02310000000	Ministry of Power, Renewable Energy & Transport	171,016,762.91	171,016,762.91	18,663,464.76	18,663,464.76	10.9%	152,353,298.15
023100100100	Ministry of Power, Renewable Energy and Transport	193,793.91	193,793.91	-	-	0.0%	193,793.91
023100200100	Benue Links Nigeria Limited	170,822,969.00	170,822,969.00	18,663,464.76	18,663,464.76	10.9%	152,159,504.24
02380000000	Benue State Budget and Economic Planning Commission	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
023800100100	Benue State Budget and Economic Planning Commission	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
02600000000	Ministry of Lands, Survey and Solid Minerals	5,185,000.00	5,185,000.00	-	-	0.0%	5,185,000.00
026000400100	Benue Geo-Mining Company Limited	5,185,000.00	5,185,000.00	-	-	0.0%	5,185,000.00
02220000000	Ministry of Industry, Trade and Investment	254,184,100.00	254,184,100.00	-	-	0.0%	254,184,100.00
022200100100	Ministry of Industry, Trade and Investment	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
022200300100	Directorate for Diaspora Linkages and Investment	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
022200400100	Benue Investment and Property Company Limited	1,684,100.00	1,684,100.00	-	-	0.0%	1,684,100.00
03000000000	LAW & JUSTICE SECTOR:	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
03180000000	Benue State Judicial Service Commission	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
031805100100	High Court of Justice	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
05000000000	SOCIAL SECTOR:	397,246,000.77	397,246,000.77	290,588,577.07	290,588,577.07	73.2%	106,657,423.70
05140000000	Ministry of Women Affairs and Social Welfare	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00
051400100100	Ministry of Women Affairs and Social Welfare	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
05170000000	Ministry of Education and Knowledge Management	167,857,070.81	167,857,070.81	-	-	0.0%	167,857,070.81
051700100100	Ministry of Education and Knowledge Management	508,709.01	508,709.01	-	-	0.0%	508,709.01
051701100100	College of Education, Katsina-Ala	500,000.00	500,000.00	-	-	0.0%	500,000.00
051701200100	Benue State Education Quality Assurance & Examinations Board	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
051701300100	College of Education Oju	762,770.00	762,770.00	-	-	0.0%	762,770.00
051701800100	Benue State Polytechnic, Ugbokolo	4,591,300.00	4,591,300.00	-	-	0.0%	4,591,300.00
051701800200	Akawe Torkula Polytechnic, Makurdi	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
051703100200	Benue State University College of Health Sciences	500,000.00	500,000.00	-	-	0.0%	500,000.00
051704100100	Benue State University of Agriculture, Science and Technology(BUAST),Ihugh	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
051705600100	Benue State Scholarship Board	33,994,291.80	33,994,291.80	-	-	0.0%	33,994,291.80
05210000000	Ministry of Health and Human Services	124,601,300.82	124,601,300.82	159,265,057.07	159,265,057.07	127.8%	- 34,663,756.25
052100100100	Ministry of Health and Human Services	26,896,953.87	26,896,953.87	30,000.00	30,000.00	0.1%	26,866,953.87
052100200100	Benue State Health Insurance Agency	67,143,268.95	67,143,268.95	157,095,057.07	157,095,057.07	234.0%	- 89,951,788.12
052102600100	Benue State University Teaching Hospital (BSUTH)	28,366,818.00	28,366,818.00	1,600,000.00	1,600,000.00	5.6%	26,766,818.00
052110200100	Hospital Management Board	1,694,260.00	1,694,260.00	490,000.00	490,000.00	28.9%	1,204,260.00
052110300100	Benue State College of Health Sciences & Technology,Agasha	500,000.00	500,000.00	50,000.00	50,000.00	10.0%	450,000.00
05390000000	Ministry of Youth, Sports and Creativity	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
053900100100	Ministry of Youth, Sports and Creativity	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
05440000000	Ministry of Humanitarian Affairs and Disaster Management	13,689,695.39	13,689,695.39	-	-	0.0%	13,689,695.39
054400100100	Ministry of Humanitarian Affairs and Disaster Management	13,689,695.39	13,689,695.39	-	-	0.0%	13,689,695.39
05510000000	Bureau of Local Government and Chieftaincy Affairs	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15
2	EXPENDITURES	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15
21	PERSONNEL COST	134,446,665,137.34	134,446,665,137.34	34,480,422,943.71	34,480,422,943.71	25.6%	99,966,242,193.63
2101	SALARY	107,877,240,730.15	107,877,240,730.15	25,354,225,802.95	25,354,225,802.95	23.5%	82,523,014,927.20
210101	SALARIES AND WAGES	107,877,240,730.15	107,877,240,730.15	25,354,225,802.95	25,354,225,802.95	23.5%	82,523,014,927.20
21010101	SALARY	95,637,540,319.27	95,637,540,319.27	23,534,981,419.90	23,534,981,419.90	24.6%	72,102,558,899.37
21010102	OVER TIME PAYMENTS	72,399,333.00	72,399,333.00	4,266,600.00	4,266,600.00	5.9%	68,132,733.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,895,737,882.74	7,895,737,882.74	1,331,062,403.28	1,331,062,403.28	16.9%	6,564,675,479.46
21010104	SALARY ARREARS	4,271,563,195.15	4,271,563,195.15	483,915,379.77	483,915,379.77	11.3%	3,787,647,815.38
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,453,156,051.18	7,453,156,051.18	247,518,797.42	247,518,797.42	3.3%	7,205,637,253.76
210201	ALLOWANCES	2,758,710,156.57	2,758,710,156.57	85,519,991.90	85,519,991.90	3.1%	2,673,190,164.67
21020101	NON REGULAR ALLOWANCES	2,758,710,156.57	2,758,710,156.57	85,519,991.90	85,519,991.90	3.1%	2,673,190,164.67
210202	SOCIAL CONTRIBUTIONS	4,694,445,894.61	4,694,445,894.61	161,998,805.52	161,998,805.52	3.5%	4,532,447,089.09
21020201	NHIS CONTRIBUTION	1,350,593,255.51	1,350,593,255.51	-	-	0.0%	1,350,593,255.51
21020202	CONTRIBUTORY PENSION	2,046,973,575.42	2,046,973,575.42	158,786,175.76	158,786,175.76	7.8%	1,888,187,399.66
21020203	GROUP LIFE INSURANCE	570,000,000.00	570,000,000.00	-	-	0.0%	570,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	376,879,063.68	376,879,063.68	-	-	0.0%	376,879,063.68
21020205	HOUSING FUND CONTRIBUTION	350,000,000.00	350,000,000.00	3,212,629.76	3,212,629.76	0.9%	346,787,370.24
2103	SOCIAL BENEFITS	19,116,268,356.01	19,116,268,356.01	8,878,678,343.34	8,878,678,343.34	46.4%	10,237,590,012.67
210301	SOCIAL BENEFITS	19,116,268,356.01	19,116,268,356.01	8,878,678,343.34	8,878,678,343.34	46.4%	10,237,590,012.67
21030101	GRATUITY	1,285,849,246.84	1,285,849,246.84	22,473,119.15	22,473,119.15	1.7%	1,263,376,127.69
21030102	PENSION	6,432,536,614.25	6,432,536,614.25	3,114,658,023.54	3,114,658,023.54	48.4%	3,317,878,590.71
21030103	DEATH BENEFITS	715,838,166.98	715,838,166.98	1,758,000.00	1,758,000.00	0.2%	714,080,166.98
21030104	GRATUITY ARREARS	5,000,000,000.00	5,000,000,000.00	4,517,906,851.88	4,517,906,851.88	90.4%	482,093,148.12
21030105	PENSION ARREARS	5,682,044,327.94	5,682,044,327.94	1,221,882,348.77	1,221,882,348.77	21.5%	4,460,161,979.17
22	OTHER RECURRENT COSTS	178,652,209,545.97	178,652,209,545.97	22,379,629,738.40	22,379,629,738.40	12.5%	156,272,579,807.57
2202	OVERHEAD COST	151,020,030,608.94	151,020,030,608.94	11,493,972,091.96	11,493,972,091.96	7.6%	139,526,058,516.99
220201	TRAVEL & TRANSPORT - GENERAL	17,395,040,895.99	17,395,040,895.99	1,435,575,790.71	1,435,575,790.71	8.3%	15,959,465,105.28
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,364,445,944.30	5,364,445,944.30	208,527,427.00	208,527,427.00	3.9%	5,155,918,517.30
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,501,021,151.14	5,501,021,151.14	349,332,769.15	349,332,769.15	6.4%	5,151,688,381.99
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,058,782,819.01	2,058,782,819.01	17,934,722.00	17,934,722.00	0.9%	2,040,848,097.01
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,470,790,981.54	4,470,790,981.54	859,780,872.56	859,780,872.56	19.2%	3,611,010,108.98
220202	UTILITIES - GENERAL	2,431,365,966.74	2,431,365,966.74	207,025,462.70	207,025,462.70	8.5%	2,224,340,504.04
22020201	ELECTRICITY CHARGES	1,031,323,857.41	1,031,323,857.41	114,922,740.83	114,922,740.83	11.1%	916,401,116.58
22020202	TELEPHONE CHARGES	144,000,464.49	144,000,464.49	5,747,000.00	5,747,000.00	4.0%	138,253,464.49
22020203	INTERNET ACCESS CHARGES	580,122,068.90	580,122,068.90	69,799,285.49	69,799,285.49	12.0%	510,322,783.41
22020204	SATELLITE BROADCASTING ACCESS CHARGES	132,926,033.31	132,926,033.31	6,187,000.00	6,187,000.00	4.7%	126,739,033.31
22020205	WATER RATES	111,343,765.02	111,343,765.02	4,166,800.00	4,166,800.00	3.7%	107,176,965.02
22020206	SEWERAGE CHARGES	58,599,240.47	58,599,240.47	668,500.00	668,500.00	1.1%	57,930,740.47
22020207	LEASED COMMUNICATION LINES(S)	5,087,470.63	5,087,470.63	-	-	0.0%	5,087,470.63
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	367,963,066.51	367,963,066.51	5,534,136.38	5,534,136.38	1.5%	362,428,930.13
220203	MATERIALS & SUPPLIES - GENERAL	10,180,166,146.07	10,180,166,146.07	3,594,643,400.15	3,594,643,400.15	35.3%	6,585,522,745.92
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,493,668,925.70	1,493,668,925.70	161,207,623.29	161,207,623.29	10.8%	1,332,461,302.41
22020302	BOOKS	1,262,128,356.76	1,262,128,356.76	970,207,396.40	970,207,396.40	76.9%	291,920,960.36
22020303	NEWSPAPERS	63,285,319.14	63,285,319.14	1,340,700.00	1,340,700.00	2.1%	61,944,619.14
22020304	MAGAZINES & PERIODICALS	26,045,753.57	26,045,753.57	698,360.00	698,360.00	2.7%	25,347,393.57
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,569,740,249.85	1,569,740,249.85	103,004,275.00	103,004,275.00	6.6%	1,466,735,974.85
22020306	PRINTING OF SECURITY DOCUMENTS	965,969,376.17	965,969,376.17	41,247,361.50	41,247,361.50	4.3%	924,722,014.67

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,181,769,096.32	1,181,769,096.32	131,677,979.22	131,677,979.22	11.1%	1,050,091,117.10
22020308	FIELD & CAMPING MATERIALS SUPPLIES	59,236,450.58	59,236,450.58	121,961,054.74	121,961,054.74	205.9%	62,724,604.16
22020309	UNIFORMS & OTHER CLOTHING	757,338,418.58	757,338,418.58	27,420,600.00	27,420,600.00	3.6%	729,917,818.58
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,486,411,622.50	1,486,411,622.50	1,794,735,550.00	1,794,735,550.00	120.7%	308,323,927.50
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,081,078,446.60	1,081,078,446.60	237,477,000.00	237,477,000.00	22.0%	843,601,446.60
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	186,318,072.73	186,318,072.73	-	-	0.0%	186,318,072.73
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	47,176,057.58	47,176,057.58	3,665,500.00	3,665,500.00	7.8%	43,510,557.58
220204	MAINTENANCE SERVICES - GENERAL	5,738,832,666.24	5,738,832,666.24	601,910,300.26	601,910,300.26	10.5%	5,136,922,365.98
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,648,232,394.23	2,648,232,394.23	315,316,994.06	315,316,994.06	11.9%	2,332,915,400.17
22020402	MAINTENANCE OF OFFICE FURNITURE	453,823,191.82	453,823,191.82	103,791,166.00	103,791,166.00	22.9%	350,032,025.82
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	709,592,472.39	709,592,472.39	82,981,745.20	82,981,745.20	11.7%	626,610,727.19
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	531,213,252.01	531,213,252.01	25,213,760.00	25,213,760.00	4.7%	505,999,492.01
22020405	MAINTENANCE OF PLANTS/GENERATORS	477,108,720.26	477,108,720.26	29,324,735.00	29,324,735.00	6.1%	447,783,985.26
22020406	OTHER MAINTENANCE SERVICES	585,408,096.78	585,408,096.78	43,819,300.00	43,819,300.00	7.5%	541,588,796.78
22020408	MAINTENANCE OF SEA BOATS	10,598,799.74	10,598,799.74	-	-	0.0%	10,598,799.74
22020410	MAINTENANCE OF STREET LIGHTINGS	24,117,476.58	24,117,476.58	210,000.00	210,000.00	0.9%	23,907,476.58
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	112,518,672.77	112,518,672.77	1,252,600.00	1,252,600.00	1.1%	111,266,072.77
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	118,054,218.26	118,054,218.26	-	-	0.0%	118,054,218.26
22020413	MINOR ROAD MAINTENANCE	68,165,371.40	68,165,371.40	-	-	0.0%	68,165,371.40
220205	TRAINING - GENERAL	6,867,077,237.74	6,867,077,237.74	174,135,106.01	174,135,106.01	2.5%	6,692,942,131.73
22020501	LOCAL TRAINING	5,897,687,383.46	5,897,687,383.46	174,135,106.01	174,135,106.01	3.0%	5,723,552,277.45
22020502	INTERNATIONAL TRAINING	969,389,854.28	969,389,854.28	-	-	0.0%	969,389,854.28
220206	OTHER SERVICES - GENERAL	43,753,295,491.30	43,753,295,491.30	285,963,589.26	285,963,589.26	0.7%	43,467,331,902.04
22020601	SECURITY SERVICES	1,851,221,451.36	1,851,221,451.36	111,064,955.00	111,064,955.00	6.0%	1,740,156,496.36
22020602	OFFICE RENT	218,792,774.93	218,792,774.93	6,640,000.00	6,640,000.00	3.0%	212,152,774.93
22020603	RESIDENTIAL RENT	555,710,521.32	555,710,521.32	55,988,030.00	55,988,030.00	10.1%	499,722,491.32
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	40,000,000,000.00	40,000,000,000.00	-	-	0.0%	40,000,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	1,053,884,048.30	1,053,884,048.30	112,270,604.26	112,270,604.26	10.7%	941,613,444.04
22020606	LAND USE CHARGES	36,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00
22020607	RESCUE SERVICES	37,686,695.39	37,686,695.39	-	-	0.0%	37,686,695.39
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,912,642,220.74	10,912,642,220.74	570,452,587.19	570,452,587.19	5.2%	10,342,189,633.55
22020701	FINANCIAL CONSULTING	2,561,882,200.63	2,561,882,200.63	18,346,366.79	18,346,366.79	0.7%	2,543,535,833.84
22020702	INFORMATION TECHNOLOGY CONSULTING	704,793,788.98	704,793,788.98	174,637,171.89	174,637,171.89	24.8%	530,156,617.09
22020703	LEGAL SERVICES	6,160,055,032.63	6,160,055,032.63	349,059,048.51	349,059,048.51	5.7%	5,810,995,984.12
22020704	ENGINEERING SERVICES	193,199,404.78	193,199,404.78	91,500.00	91,500.00	0.0%	193,107,904.78
22020705	ARCHITECTURAL SERVICES	178,017,917.86	178,017,917.86	820,000.00	820,000.00	0.5%	177,197,917.86
22020706	SURVEYING SERVICES	353,402,348.10	353,402,348.10	1,010,500.00	1,010,500.00	0.3%	352,391,848.10
22020707	AGRICULTURAL CONSULTING	117,739,165.01	117,739,165.01	-	-	0.0%	117,739,165.01
22020708	MEDICAL CONSULTING	51,023,126.31	51,023,126.31	-	-	0.0%	51,023,126.31
22020709	AUDITING OF ACCOUNTS	387,989,461.20	387,989,461.20	10,050,000.00	10,050,000.00	2.6%	377,939,461.20
22020710	OTHER GENERAL SERVICES	204,539,775.23	204,539,775.23	16,438,000.00	16,438,000.00	8.0%	188,101,775.23
220208	FUEL & LUBRICANTS - GENERAL	6,750,937,372.88	6,750,937,372.88	859,080,607.82	859,080,607.82	12.7%	5,891,856,765.06
22020801	MOTOR VEHICLE FUEL COST	4,363,186,884.84	4,363,186,884.84	611,196,577.82	611,196,577.82	14.0%	3,751,990,307.02
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	463,261,106.73	463,261,106.73	5,721,540.00	5,721,540.00	1.2%	457,539,566.73
22020803	PLANT / GENERATOR FUEL COST	1,802,271,430.68	1,802,271,430.68	241,262,490.00	241,262,490.00	13.4%	1,561,008,940.68
22020805	SEA BOAT FUEL COST	46,616,217.76	46,616,217.76	-	-	0.0%	46,616,217.76
22020806	COOKING GAS/FUEL COST	75,601,732.87	75,601,732.87	900,000.00	900,000.00	1.2%	74,701,732.87
220209	FINANCIAL CHARGES - GENERAL	1,008,186,511.00	1,008,186,511.00	53,454,174.03	53,454,174.03	5.3%	954,732,336.97
22020901	BANK CHARGES (OTHER THAN INTEREST)	123,394,286.58	123,394,286.58	27,209,874.03	27,209,874.03	22.1%	96,184,412.55
22020902	INSURANCE PREMIUM	871,262,066.56	871,262,066.56	26,244,300.00	26,244,300.00	3.0%	845,017,766.56
22020904	OTHER CRF BANK CHARGES	13,530,157.86	13,530,157.86	-	-	0.0%	13,530,157.86
220210	MISCELLANEOUS EXPENSES GENERAL	45,982,486,100.24	45,982,486,100.24	3,711,731,073.83	3,711,731,073.83	8.1%	42,270,755,026.41
22021001	REFRESHMENT & MEALS	1,259,648,028.91	1,259,648,028.91	162,780,629.00	162,780,629.00	12.9%	1,096,867,399.91
22021002	HONORARIUM & SITTING ALLOWANCE	1,763,489,981.53	1,763,489,981.53	202,755,434.00	202,755,434.00	11.5%	1,560,734,547.53

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22021003	PUBLICITY & ADVERTISEMENTS	1,925,020,428.93	1,925,020,428.93	743,822,611.51	743,822,611.51	38.6%	1,181,197,817.42
22021004	MEDICAL EXPENSES-LOCAL	638,778,463.50	638,778,463.50	102,212,321.00	102,212,321.00	16.0%	536,566,142.50
22021006	POSTAGES & COURIER SERVICES	56,547,583.61	56,547,583.61	16,333,891.95	16,333,891.95	28.9%	40,213,691.66
22021007	WELFARE PACKAGES	18,291,159,949.82	18,291,159,949.82	1,607,008,631.44	1,607,008,631.44	8.8%	16,684,151,318.38
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,800,513,615.21	1,800,513,615.21	15,876,112.05	15,876,112.05	0.9%	1,784,637,503.16
22021009	SPORTING ACTIVITIES	1,106,938,053.47	1,106,938,053.47	142,746,410.88	142,746,410.88	12.9%	964,191,642.59
22021010	DIRECT TEACHING & LABORATORY COST	328,609,005.85	328,609,005.85	31,107,006.00	31,107,006.00	9.5%	297,501,999.85
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	501,818,912.54	501,818,912.54	28,044,000.00	28,044,000.00	5.6%	473,774,912.54
22021019	MEDICAL EXPENSES-INTERNATIONAL	211,785,938.65	211,785,938.65	-	-	0.0%	211,785,938.65
22021021	SPECIAL DAYS/CELEBRATIONS	8,135,453,183.52	8,135,453,183.52	159,044,026.00	159,044,026.00	2.0%	7,976,409,157.52
22021041	CONTINGENCY	9,678,787,232.31	9,678,787,232.31	500,000,000.00	500,000,000.00	5.2%	9,178,787,232.31
22021042	RECURRENT ADJUSTMENT	283,935,722.39	283,935,722.39	-	-	0.0%	283,935,722.39
2203	LOANS AND ADVANCES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
220301	STAFF LOANS & ADVANCES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22030106	MOTOR VEHICLE ADVANCE	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,362,678,558.42	5,362,678,558.42	361,573,577.07	361,573,577.07	6.7%	5,001,104,981.35
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,362,678,558.42	5,362,678,558.42	361,573,577.07	361,573,577.07	6.7%	5,001,104,981.35
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,050,080,941.06	2,050,080,941.06	-	-	0.0%	2,050,080,941.06
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	67,143,268.95	67,143,268.95	157,095,057.07	157,095,057.07	234.0%	89,951,788.12
22040109	GRANTS TO COMMUNITIES/NGOs	2,971,992,185.09	2,971,992,185.09	204,478,520.00	204,478,520.00	6.9%	2,767,513,665.09
22040110	GRANTS TO ACADEMIC INSTITUTIONS	247,562,163.32	247,562,163.32	-	-	0.0%	247,562,163.32
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	25,900,000.00	25,900,000.00	-	-	0.0%	25,900,000.00
2205	SUBSIDIES GENERAL	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54
2206	PUBLIC DEBT CHARGES	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
220601	FOREIGN INTEREST / DISCOUNT	433,577,200.82	433,577,200.82	427,550,677.84	427,550,677.84	98.6%	6,026,522.98
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	433,577,200.82	433,577,200.82	427,550,677.84	427,550,677.84	98.6%	6,026,522.98
220602	DOMESTIC INTEREST / DISCOUNT	572,001,860.21	572,001,860.21	342,679,780.69	342,679,780.69	59.9%	229,322,079.52
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	472,001,860.21	472,001,860.21	342,679,780.69	342,679,780.69	72.6%	129,322,079.52
220603	FOREIGN PRINCIPAL	1,804,941,212.86	1,804,941,212.86	438,951,464.72	438,951,464.72	24.3%	1,365,989,748.14
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,804,941,212.86	1,804,941,212.86	438,951,464.72	438,951,464.72	24.3%	1,365,989,748.14
220604	DOMESTIC PRINCIPAL	17,958,591,562.18	17,958,591,562.18	9,206,026,634.12	9,206,026,634.12	51.3%	8,752,564,928.06
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	17,958,591,562.18	17,958,591,562.18	9,206,026,634.12	9,206,026,634.12	51.3%	8,752,564,928.06
2207	TRANSFERS-PAYMENT	370,822,969.00	370,822,969.00	108,875,512.01	108,875,512.01	29.4%	261,947,456.99
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	370,822,969.00	370,822,969.00	108,875,512.01	108,875,512.01	29.4%	261,947,456.99
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	370,822,969.00	370,822,969.00	108,875,512.01	108,875,512.01	29.4%	261,947,456.99
2208	TRANSFER-PAYMENT TO INDIVIDUALS	1,001,000,000.00	1,001,000,000.00	-	-	0.0%	1,001,000,000.00
220801	TRANSFERS -PAYMENTS TO INDIVIDUALS	1,001,000,000.00	1,001,000,000.00	-	-	0.0%	1,001,000,000.00
22080102	TRANSFERS- PAYMENTS TO AGED/VULNERABLE GROUP	1,001,000,000.00	1,001,000,000.00	-	-	0.0%	1,001,000,000.00
2209	LOSS ON FOREIGN EXCHANGE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
220901	LOSS ON FOREIGN EXCHANGE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22090101	LOSS ON FOREIGN EXCHANGE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23	CAPITAL EXPENDITURE	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
2301	FIXED ASSETS PURCHASED	120,729,954,565.38	120,729,954,565.38	8,760,648,607.64	8,760,648,607.64	7.3%	111,969,305,957.74
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,729,954,565.38	120,729,954,565.38	8,760,648,607.64	8,760,648,607.64	7.3%	111,969,305,957.74
23010101	PURCHASE / ACQUISITION OF LAND	12,953,956,970.00	12,953,956,970.00	2,040,110,954.75	2,040,110,954.75	15.7%	10,913,846,015.25
23010102	PURCHASE OF OFFICE BUILDINGS	1,237,059,752.97	1,237,059,752.97	-	-	0.0%	1,237,059,752.97
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	437,258,396.00	1,437,258,396.00	-	-	0.0%	1,437,258,396.00
23010104	PURCHASE MOTOR CYCLES	572,437,344.82	572,437,344.82	-	-	0.0%	572,437,344.82
23010105	PURCHASE OF MOTOR VEHICLES	9,986,615,982.13	9,986,615,982.13	11,500,000.00	11,500,000.00	0.1%	9,975,115,982.13
23010106	PURCHASE OF VANS	7,798,880,729.17	7,798,880,729.17	-	-	0.0%	7,798,880,729.17
23010107	PURCHASE OF TRUCKS	4,674,078,443.86	4,674,078,443.86	-	-	0.0%	4,674,078,443.86

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23010108	PURCHASE OF BUSES	6,485,857,877.78	6,485,857,877.78	15,000,000.00	15,000,000.00	0.2%	6,470,857,877.78
23010109	PURCHASE OF SEA BOATS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,793,529,161.17	4,793,529,161.17	47,034,459.50	47,034,459.50	1.0%	4,746,494,701.67
23010113	PURCHASE OF COMPUTERS	4,757,244,941.72	4,757,244,941.72	311,986,373.97	311,986,373.97	6.6%	4,445,258,567.75
23010114	PURCHASE OF COMPUTER PRINTERS	348,007,730.88	348,007,730.88	585,000.00	585,000.00	0.2%	347,422,730.88
23010115	PURCHASE OF PHOTOCOPYING MACHINES	439,639,213.46	439,639,213.46	3,868,000.00	3,868,000.00	0.9%	435,771,213.46
23010116	PURCHASE OF TYPEWRITERS	500,000.00	500,000.00	-	-	0.0%	500,000.00
23010117	PURCHASE OF SHREDDING MACHINES	18,984,662.02	18,984,662.02	-	-	0.0%	18,984,662.02
23010118	PURCHASE OF SCANNERS	129,237,697.75	129,237,697.75	-	-	0.0%	129,237,697.75
23010119	PURCHASE OF POWER GENERATING SET	3,583,855,858.91	3,583,855,858.91	1,350,000.00	1,350,000.00	0.0%	3,582,505,858.91
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	579,195,841.78	579,195,841.78	-	-	0.0%	579,195,841.78
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	16,179,551,164.44	16,179,551,164.44	24,272,450.00	24,272,450.00	0.2%	16,155,278,714.44
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	415,999,104.67	415,999,104.67	-	-	0.0%	415,999,104.67
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,179,511,599.74	3,179,511,599.74	29,574,943.88	29,574,943.88	0.9%	3,149,936,655.86
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	173,818,149.00	173,818,149.00	410,000.00	410,000.00	0.2%	173,408,149.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	634,489,695.39	634,489,695.39	-	-	0.0%	634,489,695.39
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,470,088,575.01	10,470,088,575.01	6,236,356,859.20	6,236,356,859.20	59.6%	4,233,731,715.81
23010128	PURCHASE OF SECURITY EQUIPMENT	3,033,498,365.78	3,033,498,365.78	1,580,776.34	1,580,776.34	0.1%	3,031,917,589.44
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	23,561,271,621.58	23,561,271,621.58	37,018,790.00	37,018,790.00	0.2%	23,524,252,831.58
23010130	PURCHASE OF RECREATIONAL FACILITIES	67,147,708.65	67,147,708.65	-	-	0.0%	67,147,708.65
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	2,101,000,000.00	2,101,000,000.00	-	-	0.0%	2,101,000,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	30,123,000.00	30,123,000.00	-	-	0.0%	30,123,000.00
23010141	PURCHASE OF ELECTRICAL EQUIPMENT/APPLIANCES	817,114,976.70	817,114,976.70	-	-	0.0%	817,114,976.70
2302	CONSTRUCTION / PROVISION	173,270,031,830.49	173,413,582,550.01	14,904,505,367.97	14,904,505,367.97	8.6%	158,509,077,182.04
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	173,270,031,830.49	173,413,582,550.01	14,904,505,367.97	14,904,505,367.97	8.6%	158,509,077,182.04
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,088,040,147.07	23,761,122,401.44	1,157,677,237.00	1,157,677,237.00	4.9%	22,603,445,164.44
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,541,623,495.10	5,041,623,495.10	4,861,160.59	4,861,160.59	0.1%	5,036,762,334.51
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	8,913,492,049.61	7,913,492,049.61	20,000,000.00	20,000,000.00	0.3%	7,893,492,049.61
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,470,000,000.00	3,470,000,000.00	188,151,000.00	188,151,000.00	5.4%	3,281,849,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	13,947,831,958.17	13,947,831,958.17	14,775,193.71	14,775,193.71	0.1%	13,933,056,764.46
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,962,350,940.65	1,962,350,940.65	-	-	0.0%	1,962,350,940.65
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,053,892,252.72	16,053,892,252.72	404,400,871.31	404,400,871.31	2.5%	15,649,491,381.41
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	581,500,000.00	581,500,000.00	-	-	0.0%	581,500,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	688,515,257.32	688,515,257.32	-	-	0.0%	688,515,257.32
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,519,548,700.30	1,519,548,700.30	-	-	0.0%	1,519,548,700.30
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	16,091,399,678.84	16,091,399,678.84	39,016,255.00	39,016,255.00	0.2%	16,052,383,423.84
23020114	CONSTRUCTION / PROVISION OF ROADS	34,611,194,894.57	39,981,663,359.72	5,830,998,240.47	5,830,998,240.47	14.6%	34,150,665,119.25
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	36,503,079.02	36,503,079.02	-	-	0.0%	36,503,079.02
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	22,808,796,505.55	22,658,796,505.55	212,454,010.29	212,454,010.29	0.9%	22,446,342,495.26
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	2,922,148,703.21	2,922,148,703.21	-	-	0.0%	2,922,148,703.21
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,948,035,456.53	1,948,035,456.53	52,900,697.53	52,900,697.53	2.7%	1,895,134,759.00
23020124	CONSTRUCTION OF MARKETS/PARKS	2,199,999,999.50	2,199,999,999.50	-	-	0.0%	2,199,999,999.50
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,426,313,973.88	4,426,313,973.88	24,197,732.64	24,197,732.64	0.5%	4,402,116,241.24
23020128	CONSTRUCTION / PROVISION OF INFRASTRUCTURE OTHER	6,115,034,053.72	5,865,034,053.72	6,955,072,969.43	6,955,072,969.43	118.6%	-1,090,038,915.71
2303	REHABILITATION / REPAIRS	58,882,968,618.17	59,426,797,537.30	997,966,035.25	997,966,035.25	1.7%	58,428,831,502.05
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,882,968,618.17	59,426,797,537.30	997,966,035.25	997,966,035.25	1.7%	58,428,831,502.05
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	8,447,443,252.46	6,880,443,252.46	572,640.00	572,640.00	0.0%	6,879,870,612.46
23030102	REHABILITATION / REPAIRS - ELECTRICITY	136,131,993.91	136,131,993.91	-	-	0.0%	136,131,993.91
23030103	REHABILITATION / REPAIRS - HOUSING	2,364,788,551.00	1,109,436,565.30	-	-	0.0%	1,109,436,565.30
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,660,939,387.34	4,660,939,387.34	1,428,300.00	1,428,300.00	0.0%	4,659,511,087.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,277,901,572.00	2,277,901,572.00	4,528,000.00	4,528,000.00	0.2%	2,273,373,572.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,384,530,004.44	5,023,793,163.64	55,570,000.00	55,570,000.00	1.1%	4,968,223,163.64

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23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	45,550,000.00	45,550,000.00	-	-	0.0%	45,550,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	30,550,000.00	30,550,000.00	-	-	0.0%	30,550,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	612,346,821.75	612,346,821.75	-	-	0.0%	612,346,821.75
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	2,580,388,863.75	2,580,388,863.75	-	-	0.0%	2,580,388,863.75
23030113	REHABILITATION / REPAIRS - ROADS	5,159,934,630.06	5,159,934,630.06	-	-	0.0%	5,159,934,630.06
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	953,084,302.24	450,002,047.87	-	-	0.0%	450,002,047.87
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	22,661,620,069.40	26,891,620,069.40	935,867,095.25	935,867,095.25	3.5%	25,955,752,974.15
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	7,751,756.31	7,751,756.31	-	-	0.0%	7,751,756.31
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	1,081,570,164.60	1,081,570,164.60	-	-	0.0%	1,081,570,164.60
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	678,278.68	678,278.68	-	-	0.0%	678,278.68
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,470,976,183.47	2,470,976,183.47	-	-	0.0%	2,470,976,183.47
2304	PRESERVATION OF THE ENVIRONMENT	4,383,323,178.84	4,383,323,178.84	-	-	0.0%	4,383,323,178.84
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,383,323,178.84	4,383,323,178.84	-	-	0.0%	4,383,323,178.84
23040101	TREE PLANTING	1,625,732,617.55	1,625,732,617.55	-	-	0.0%	1,625,732,617.55
23040102	EROSION & FLOOD CONTROL	2,752,805,561.28	2,752,805,561.28	-	-	0.0%	2,752,805,561.28
23040105	WATER POLLUTION PREVENTION & CONTROL	4,785,000.00	4,785,000.00	-	-	0.0%	4,785,000.00
2305	OTHER CAPITAL PROJECTS	24,646,084,811.07	23,958,705,172.42	757,182,817.15	757,182,817.15	3.2%	23,201,522,355.27
230501	ACQUISITION OF NON TANGIBLE ASSETS	24,646,084,811.07	23,958,705,172.42	757,182,817.15	757,182,817.15	3.2%	23,201,522,355.27
23050101	RESEARCH AND DEVELOPMENT	14,693,103,842.55	14,693,103,842.55	628,604,897.06	628,604,897.06	4.3%	14,064,498,945.49
23050102	COMPUTER SOFTWARE ACQUISITION	2,644,331,168.46	2,644,331,168.46	2,213,473.40	2,213,473.40	0.1%	2,642,117,695.06
23050103	MONITORING AND EVALUATION	5,378,593,753.23	4,691,214,114.58	126,364,446.69	126,364,446.69	2.7%	4,564,849,667.89
23050104	ANNIVERSARIES/CELEBRATIONS	1,930,056,046.83	1,930,056,046.83	-	-	0.0%	1,930,056,046.83

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15
701	GENERAL PUBLIC SERVICES	133,905,499,373.60	128,837,164,158.82	23,883,911,040.00	23,883,911,040.00	18.5%	104,953,253,118.83
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFF	72,305,812,571.11	72,305,812,571.11	11,759,417,582.55	11,759,417,582.55	16.3%	60,546,394,988.56
70111	EXECUTIVE AND LEGISLATIVE ORGANS	29,512,198,429.03	29,512,198,429.03	2,525,349,589.74	2,525,349,589.74	8.6%	26,986,848,839.29
70112	FINANCIAL AND FISCAL AFFAIRS	42,793,614,142.08	42,793,614,142.08	9,234,067,992.81	9,234,067,992.81	21.6%	33,559,546,149.27
7012	FOREIGN ECONOMIC AID	9,638,754,441.28	9,638,754,441.28	508,360,213.50	508,360,213.50	5.3%	9,130,394,227.78
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	9,638,754,441.28	9,638,754,441.28	508,360,213.50	508,360,213.50	5.3%	9,130,394,227.78
7013	GENERAL SERVICES	29,834,721,561.76	24,766,386,346.98	1,107,972,334.80	1,107,972,334.80	4.5%	23,658,414,012.18
70131	GENERAL PERSONNEL SERVICES	3,679,693,634.26	3,679,693,634.26	430,348,847.13	430,348,847.13	11.7%	3,249,344,787.13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,311,417,783.97	1,311,417,783.97	60,531,024.79	60,531,024.79	4.6%	1,250,886,759.18
70133	OTHER GENERAL SERVICES	24,843,610,143.52	19,775,274,928.74	617,092,462.88	617,092,462.88	3.1%	19,158,182,465.86
7016	GENERAL PUBLIC SERVICES N.E.C.	1,357,098,963.39	1,357,098,963.39	92,952,351.78	92,952,351.78	6.8%	1,264,146,611.61
70161	GENERAL PUBLIC SERVICES N.E.C.	1,357,098,963.39	1,357,098,963.39	92,952,351.78	92,952,351.78	6.8%	1,264,146,611.61
7017	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
70171	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
703	PUBLIC ORDER AND SAFETY	76,954,226,916.08	76,954,226,916.08	1,741,958,661.41	1,741,958,661.41	2.3%	75,212,268,254.67
7032	FIRE PROTECTION SERVICES	15,534,425.90	15,534,425.90	-	-	0.0%	15,534,425.90
70321	FIRE PROTECTION SERVICES	15,534,425.90	15,534,425.90	-	-	0.0%	15,534,425.90
7033	LAW COURTS	34,131,390,893.95	34,131,390,893.95	1,715,659,011.42	1,715,659,011.42	5.0%	32,415,731,882.53
70331	LAW COURTS	34,131,390,893.95	34,131,390,893.95	1,715,659,011.42	1,715,659,011.42	5.0%	32,415,731,882.53
7036	PUBLIC ORDER AND SAFETY N.E.C.	42,807,301,596.24	42,807,301,596.24	26,299,649.99	26,299,649.99	0.1%	42,781,001,946.25
70361	PUBLIC ORDER AND SAFETY N.E.C.	42,807,301,596.24	42,807,301,596.24	26,299,649.99	26,299,649.99	0.1%	42,781,001,946.25
704	ECONOMIC AFFAIRS	149,121,923,781.54	154,820,995,837.12	15,614,567,171.34	15,614,567,171.34	10.1%	139,206,428,665.78
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	49,710,043,194.42	47,670,293,194.42	3,614,759,366.36	3,614,759,366.36	7.6%	44,055,533,828.06
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	49,710,043,194.42	47,670,293,194.42	3,614,759,366.36	3,614,759,366.36	7.6%	44,055,533,828.06
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,702,259,689.79	33,702,259,689.79	6,583,320,609.18	6,583,320,609.18	19.5%	27,118,939,080.61
70421	AGRICULTURE	33,686,659,280.22	33,686,659,280.22	6,583,320,609.18	6,583,320,609.18	19.5%	27,103,338,671.04
70422	FORESTRY	15,600,409.57	15,600,409.57	-	-	0.0%	15,600,409.57
7043	FUEL AND ENERGY	8,804,435,877.38	8,804,435,877.38	129,913,985.87	129,913,985.87	1.5%	8,674,521,891.51
70435	ELECTRICITY	8,804,435,877.38	8,804,435,877.38	129,913,985.87	129,913,985.87	1.5%	8,674,521,891.51
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,508,968,234.85	19,247,790,290.43	2,000,000,000.00	2,000,000,000.00	10.4%	17,247,790,290.43
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	7,236,895,650.00	7,236,895,650.00	-	-	0.0%	7,236,895,650.00
70442	MANUFACTURING	126,727,154.04	126,727,154.04	-	-	0.0%	126,727,154.04
70443	CONSTRUCTION	3,145,345,430.81	11,884,167,486.39	2,000,000,000.00	2,000,000,000.00	16.8%	9,884,167,486.39
7045	TRANSPORT	38,773,773,179.32	37,773,773,179.32	3,207,090,577.64	3,207,090,577.64	8.5%	34,566,682,601.68
70451	ROAD TRANSPORT	33,463,400,702.61	33,463,400,702.61	3,203,050,289.14	3,203,050,289.14	9.6%	30,260,350,413.47
70452	WATER TRANSPORT	1,966,561,791.99	1,966,561,791.99	4,040,288.50	4,040,288.50	0.2%	1,962,521,503.49
70454	AIR TRANSPORT	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
7046	COMMUNICATION	7,559,977,212.39	7,559,977,212.39	79,482,632.29	79,482,632.29	1.1%	7,480,494,580.10
70461	COMMUNICATION	7,559,977,212.39	7,559,977,212.39	79,482,632.29	79,482,632.29	1.1%	7,480,494,580.10
7047	OTHER INDUSTRIES	49,075,000.00	49,075,000.00	-	-	0.0%	49,075,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	49,075,000.00	49,075,000.00	-	-	0.0%	49,075,000.00
7048	R & D ECONOMIC AFFAIRS	13,391,393.39	13,391,393.39	-	-	0.0%	13,391,393.39
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	13,391,393.39	13,391,393.39	-	-	0.0%	13,391,393.39
705	ENVIRONMENTAL PROTECTION	7,677,930,559.08	7,677,930,559.08	31,756,238.65	31,756,238.65	0.4%	7,646,174,320.43
7051	WASTE MANAGEMENT	1,302,748,117.99	1,302,748,117.99	31,756,238.65	31,756,238.65	2.4%	1,270,991,879.34
70511	WASTE MANAGEMENT	1,302,748,117.99	1,302,748,117.99	31,756,238.65	31,756,238.65	2.4%	1,270,991,879.34
7052	WASTE WATER MANAGEMENT	404,785,000.00	404,785,000.00	-	-	0.0%	404,785,000.00

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70521	WASTE WATER MANAGEMENT	404,785,000.00	404,785,000.00	-	-	0.0%	404,785,000.00
7053	POLLUTION ABATEMENT	1,091,500,000.00	1,091,500,000.00	-	-	0.0%	1,091,500,000.00
70531	POLLUTION ABATEMENT	1,091,500,000.00	1,091,500,000.00	-	-	0.0%	1,091,500,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,878,897,441.09	4,878,897,441.09	-	-	0.0%	4,878,897,441.09
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,878,897,441.09	4,878,897,441.09	-	-	0.0%	4,878,897,441.09
706	HOUSING AND COMMUNITY AMENITIES	63,617,256,211.23	63,347,256,211.23	2,068,772,457.49	2,068,772,457.49	3.3%	61,278,483,753.74
7061	HOUSING DEVELOPMENT	40,403,278,600.17	40,403,278,600.17	1,468,454,178.75	1,468,454,178.75	3.6%	38,934,824,421.42
70611	HOUSING DEVELOPMENT	40,403,278,600.17	40,403,278,600.17	1,468,454,178.75	1,468,454,178.75	3.6%	38,934,824,421.42
7062	COMMUNITY DEVELOPMENT	3,614,712,649.50	3,614,712,649.50	456,870,079.50	456,870,079.50	12.6%	3,157,842,570.00
70621	COMMUNITY DEVELOPMENT	3,614,712,649.50	3,614,712,649.50	456,870,079.50	456,870,079.50	12.6%	3,157,842,570.00
7063	WATER SUPPLY	19,324,757,061.56	19,324,757,061.56	143,448,199.24	143,448,199.24	0.7%	19,181,308,862.32
70631	WATER SUPPLY	19,324,757,061.56	19,324,757,061.56	143,448,199.24	143,448,199.24	0.7%	19,181,308,862.32
7064	STREET LIGHTING	4,507,900.00	4,507,900.00	-	-	0.0%	4,507,900.00
70641	STREET LIGHTING	4,507,900.00	4,507,900.00	-	-	0.0%	4,507,900.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	-	-	-	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	-	-	-	-	-
707	HEALTH	51,851,971,703.49	51,851,971,703.49	3,958,945,776.79	3,958,945,776.79	7.6%	47,893,025,926.70
7072	OUTPATIENT SERVICES	98,641,099.04	98,641,099.04	-	-	0.0%	98,641,099.04
70722	SPECIALIZED MEDICAL SERVICES	98,641,099.04	98,641,099.04	-	-	0.0%	98,641,099.04
7073	HOSPITAL SERVICES	27,598,146,207.64	27,598,146,207.64	3,118,245,718.30	3,118,245,718.30	11.3%	24,479,900,489.34
70731	GENERAL HOSPITAL SERVICES	18,646,701,207.64	18,646,701,207.64	1,407,904,328.30	1,407,904,328.30	7.6%	17,238,796,879.34
70732	SPECIALIZED HOSPITAL SERVICES	8,951,445,000.00	8,951,445,000.00	1,710,341,390.00	1,710,341,390.00	19.1%	7,241,103,610.00
7074	PUBLIC HEALTH SERVICES	2,763,354,704.24	2,763,354,704.24	386,788,677.89	386,788,677.89	14.0%	2,376,566,026.35
70741	PUBLIC HEALTH SERVICES	2,763,354,704.24	2,763,354,704.24	386,788,677.89	386,788,677.89	14.0%	2,376,566,026.35
7076	HEALTH N.E.C.	21,391,829,692.57	21,391,829,692.57	453,911,380.60	453,911,380.60	2.1%	20,937,918,311.97
70761	HEALTH N.E.C.	21,391,829,692.57	21,391,829,692.57	453,911,380.60	453,911,380.60	2.1%	20,937,918,311.97
708	RECREATION, CULTURE AND RELIGION	10,258,766,247.47	10,258,766,247.47	746,020,871.64	746,020,871.64	7.3%	9,512,745,375.83
7081	RECREATIONAL AND SPORTING SERVICES	5,264,313,531.78	5,264,313,531.78	318,669,337.31	318,669,337.31	6.1%	4,945,644,194.47
70811	RECREATIONAL AND SPORTING SERVICES	5,264,313,531.78	5,264,313,531.78	318,669,337.31	318,669,337.31	6.1%	4,945,644,194.47
7082	CULTURAL SERVICES	422,403,447.07	422,403,447.07	148,072,202.80	148,072,202.80	35.1%	274,331,244.27
70821	CULTURAL SERVICES	422,403,447.07	422,403,447.07	148,072,202.80	148,072,202.80	35.1%	274,331,244.27
7083	BROADCASTING AND PUBLISHING SERVICES	4,499,203,594.24	4,499,203,594.24	266,031,204.98	266,031,204.98	5.9%	4,233,172,389.26
70831	BROADCASTING AND PUBLISHING SERVICES	4,499,203,594.24	4,499,203,594.24	266,031,204.98	266,031,204.98	5.9%	4,233,172,389.26
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,847,856.96	31,847,856.96	2,687,313.00	2,687,313.00	8.4%	29,160,543.96
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,847,856.96	31,847,856.96	2,687,313.00	2,687,313.00	8.4%	29,160,543.96
7085	R & D RECREATION, CULTURE AND RELIGION	40,997,817.42	40,997,817.42	10,560,813.55	10,560,813.55	25.8%	30,437,003.87
70851	R & D RECREATION, CULTURE AND RELIGION	40,997,817.42	40,997,817.42	10,560,813.55	10,560,813.55	25.8%	30,437,003.87
709	EDUCATION	160,828,891,522.01	160,468,154,681.21	23,759,882,473.01	23,759,882,473.01	14.8%	136,708,272,208.21
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
70912	PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
7092	SECONDARY EDUCATION	11,660,239,978.85	11,299,503,138.05	2,443,673,278.78	2,443,673,278.78	21.6%	8,855,829,859.27
70922	UPPER-SECONDARY EDUCATION	11,660,239,978.85	11,299,503,138.05	2,443,673,278.78	2,443,673,278.78	21.6%	8,855,829,859.27
7094	TERTIARY EDUCATION	65,042,327,223.38	65,042,327,223.38	5,417,623,240.56	5,417,623,240.56	8.3%	59,624,703,982.82
70941	FIRST STAGE OF TERTIARY EDUCATION	34,411,313,695.40	34,411,313,695.40	1,145,560,858.07	1,145,560,858.07	3.3%	33,265,752,837.33
70942	SECOND STAGE OF TERTIARY EDUCATION	30,631,013,527.98	30,631,013,527.98	4,272,062,382.49	4,272,062,382.49	13.9%	26,358,951,145.49
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,415,572,062.65	1,415,572,062.65	83,969,431.91	83,969,431.91	5.9%	1,331,602,630.74
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,415,572,062.65	1,415,572,062.65	83,969,431.91	83,969,431.91	5.9%	1,331,602,630.74
7096	SUBSIDIARY SERVICES TO EDUCATION	10,955,453,538.11	10,955,453,538.11	754,721,467.75	754,721,467.75	6.9%	10,200,732,070.36
70961	SUBSIDIARY SERVICES TO EDUCATION	10,955,453,538.11	10,955,453,538.11	754,721,467.75	754,721,467.75	6.9%	10,200,732,070.36
7097	R & D EDUCATION	29,894,643.99	29,894,643.99	6,550,243.56	6,550,243.56	21.9%	23,344,400.43
70971	R & D EDUCATION	29,894,643.99	29,894,643.99	6,550,243.56	6,550,243.56	21.9%	23,344,400.43
7098	EDUCATION N.E.C.	751,712,394.63	751,712,394.63	177,679,038.46	177,679,038.46	23.6%	574,033,356.17
70981	EDUCATION N.E.C.	751,712,394.63	751,712,394.63	177,679,038.46	177,679,038.46	23.6%	574,033,356.17
710	SOCIAL PROTECTION	40,794,771,372.76	40,794,771,372.76	10,474,540,819.80	10,474,540,819.80	25.7%	30,320,230,552.96

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7101	SICKNESS AND DISABILITY	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00
71012	DISABILITY	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00
7102	OLD AGE	20,880,397,719.72	20,880,397,719.72	9,040,320,825.10	9,040,320,825.10	43.3%	11,840,076,894.62
71021	OLD AGE	20,880,397,719.72	20,880,397,719.72	9,040,320,825.10	9,040,320,825.10	43.3%	11,840,076,894.62
7103	SURVIVORS	1,318,183,597.79	1,318,183,597.79	1,758,000.00	1,758,000.00	0.1%	1,316,425,597.79
71031	SURVIVORS	1,318,183,597.79	1,318,183,597.79	1,758,000.00	1,758,000.00	0.1%	1,316,425,597.79
7104	FAMILY AND CHILDREN	1,822,496,233.15	1,822,496,233.15	77,033,573.67	77,033,573.67	4.2%	1,745,462,659.48
71041	FAMILY AND CHILDREN	1,822,496,233.15	1,822,496,233.15	77,033,573.67	77,033,573.67	4.2%	1,745,462,659.48
7105	UNEMPLOYMENT	16,523,831.90	16,523,831.90	918,900.00	918,900.00	5.6%	15,604,931.90
71051	UNEMPLOYMENT	16,523,831.90	16,523,831.90	918,900.00	918,900.00	5.6%	15,604,931.90
7107	SOCIAL EXCLUSION N.E.C	2,415,972,535.60	2,415,972,535.60	-	-	0.0%	2,415,972,535.60
71071	SOCIAL EXCLUSION N.E.C.	2,415,972,535.60	2,415,972,535.60	-	-	0.0%	2,415,972,535.60
7108	R & D SOCIAL PROTECTION	193,800,000.00	193,800,000.00	-	-	0.0%	193,800,000.00
71081	R & D SOCIAL PROTECTION	193,800,000.00	193,800,000.00	-	-	0.0%	193,800,000.00
7109	SOCIAL PROTECTION N.E.C.	14,139,047,454.60	14,139,047,454.60	1,354,509,521.03	1,354,509,521.03	9.6%	12,784,537,933.57
71091	SOCIAL PROTECTION N.E.C.	14,139,047,454.60	14,139,047,454.60	1,354,509,521.03	1,354,509,521.03	9.6%	12,784,537,933.57

Table 11: Personnel Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	134,446,665,137.34	134,446,665,137.34	34,480,422,943.71	34,480,422,943.71	25.6%	99,966,242,193.63
701	GENERAL PUBLIC SERVICES	13,565,734,567.10	13,565,734,567.10	2,079,167,731.23	2,079,167,731.23	15.3%	11,486,566,835.87
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS AND PUBLIC RELATIONS	7,599,347,138.42	7,599,347,138.42	1,191,426,259.61	1,191,426,259.61	15.7%	6,407,920,878.81
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,518,643,584.56	1,518,643,584.56	228,121,596.79	228,121,596.79	15.0%	1,290,521,987.77
70112	FINANCIAL AND FISCAL AFFAIRS	6,080,703,553.86	6,080,703,553.86	963,304,662.82	963,304,662.82	15.8%	5,117,398,891.04
7013	GENERAL SERVICES	5,305,364,891.24	5,305,364,891.24	796,480,377.75	796,480,377.75	15.0%	4,508,884,513.49
70131	GENERAL PERSONNEL SERVICES	1,349,060,976.49	1,349,060,976.49	386,965,603.02	386,965,603.02	28.7%	962,095,373.47
70132	OVERALL PLANNING AND STATISTICAL SERVICES	204,146,631.16	204,146,631.16	30,050,002.98	30,050,002.98	14.7%	174,096,628.18
70133	OTHER GENERAL SERVICES	3,752,157,283.59	3,752,157,283.59	379,464,771.75	379,464,771.75	10.1%	3,372,692,511.84
7016	GENERAL PUBLIC SERVICES N.E.C.	661,022,537.44	661,022,537.44	91,261,093.87	91,261,093.87	13.8%	569,761,443.57
70161	GENERAL PUBLIC SERVICES N.E.C.	661,022,537.44	661,022,537.44	91,261,093.87	91,261,093.87	13.8%	569,761,443.57
703	PUBLIC ORDER AND SAFETY	5,705,599,139.35	5,705,599,139.35	1,029,474,787.63	1,029,474,787.63	18.0%	4,676,124,351.72
7033	LAW COURTS	5,684,320,548.94	5,684,320,548.94	1,024,012,531.63	1,024,012,531.63	18.0%	4,660,308,017.31
70331	LAW COURTS	5,684,320,548.94	5,684,320,548.94	1,024,012,531.63	1,024,012,531.63	18.0%	4,660,308,017.31
7036	PUBLIC ORDER AND SAFETY N.E.C.	21,278,590.41	21,278,590.41	5,462,256.00	5,462,256.00	25.7%	15,816,334.41
70361	PUBLIC ORDER AND SAFETY N.E.C.	21,278,590.41	21,278,590.41	5,462,256.00	5,462,256.00	25.7%	15,816,334.41
704	ECONOMIC AFFAIRS	4,441,275,712.51	4,441,275,712.51	608,928,326.44	608,928,326.44	13.7%	3,832,347,386.07
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	728,095,745.20	728,095,745.20	53,276,319.32	53,276,319.32	7.3%	674,819,425.88
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	728,095,745.20	728,095,745.20	53,276,319.32	53,276,319.32	7.3%	674,819,425.88
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,497,980,458.34	1,497,980,458.34	259,993,528.47	259,993,528.47	17.4%	1,237,986,929.87
70421	AGRICULTURE	1,497,980,458.34	1,497,980,458.34	259,993,528.47	259,993,528.47	17.4%	1,237,986,929.87
7044	MINING, MANUFACTURING, AND CONSTRUCTION	120,270,000.00	120,270,000.00	-	-	0.0%	120,270,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	120,270,000.00	120,270,000.00	-	-	0.0%	120,270,000.00
7045	TRANSPORT	885,653,469.66	885,653,469.66	217,675,883.86	217,675,883.86	24.6%	667,977,585.80
70451	ROAD TRANSPORT	885,653,469.66	885,653,469.66	217,675,883.86	217,675,883.86	24.6%	667,977,585.80
7046	COMMUNICATION	1,209,276,039.31	1,209,276,039.31	77,982,594.79	77,982,594.79	6.4%	1,131,293,444.52
70461	COMMUNICATION	1,209,276,039.31	1,209,276,039.31	77,982,594.79	77,982,594.79	6.4%	1,131,293,444.52
705	ENVIRONMENTAL PROTECTION	140,172,309.96	140,172,309.96	31,756,238.65	31,756,238.65	22.7%	108,416,071.31
7051	WASTE MANAGEMENT	140,172,309.96	140,172,309.96	31,756,238.65	31,756,238.65	22.7%	108,416,071.31
70511	WASTE MANAGEMENT	140,172,309.96	140,172,309.96	31,756,238.65	31,756,238.65	22.7%	108,416,071.31
706	HOUSING AND COMMUNITY AMENITIES	1,554,647,396.46	1,554,647,396.46	310,447,510.93	310,447,510.93	20.0%	1,244,199,885.53
7061	HOUSING DEVELOPMENT	372,338,496.00	372,338,496.00	42,217,395.40	42,217,395.40	11.3%	330,121,100.60
70611	HOUSING DEVELOPMENT	372,338,496.00	372,338,496.00	42,217,395.40	42,217,395.40	11.3%	330,121,100.60
7062	COMMUNITY DEVELOPMENT	704,648,937.18	704,648,937.18	151,436,632.00	151,436,632.00	21.5%	553,212,305.18
70621	COMMUNITY DEVELOPMENT	704,648,937.18	704,648,937.18	151,436,632.00	151,436,632.00	21.5%	553,212,305.18
7063	WATER SUPPLY	477,659,963.28	477,659,963.28	116,793,483.53	116,793,483.53	24.5%	360,866,479.75
70631	WATER SUPPLY	477,659,963.28	477,659,963.28	116,793,483.53	116,793,483.53	24.5%	360,866,479.75
707	HEALTH	14,300,114,954.29	14,300,114,954.29	3,098,523,131.43	3,098,523,131.43	21.7%	11,201,591,822.86
7073	HOSPITAL SERVICES	12,191,445,000.00	12,191,445,000.00	2,652,328,464.34	2,652,328,464.34	21.8%	9,539,116,535.66
70731	GENERAL HOSPITAL SERVICES	3,240,000,000.00	3,240,000,000.00	941,987,074.34	941,987,074.34	29.1%	2,298,012,925.66
70732	SPECIALIZED HOSPITAL SERVICES	8,951,445,000.00	8,951,445,000.00	1,710,341,390.00	1,710,341,390.00	19.1%	7,241,103,610.00
7074	PUBLIC HEALTH SERVICES	1,023,669,954.29	1,023,669,954.29	3,549,416.49	3,549,416.49	0.3%	1,020,120,537.80
70741	PUBLIC HEALTH SERVICES	1,023,669,954.29	1,023,669,954.29	3,549,416.49	3,549,416.49	0.3%	1,020,120,537.80
7076	HEALTH N.E.C.	1,085,000,000.00	1,085,000,000.00	442,645,250.60	442,645,250.60	40.8%	642,354,749.40
70761	HEALTH N.E.C.	1,085,000,000.00	1,085,000,000.00	442,645,250.60	442,645,250.60	40.8%	642,354,749.40
708	RECREATION, CULTURE AND RELIGION	1,668,034,024.49	1,668,034,024.49	483,810,078.32	483,810,078.32	29.0%	1,184,223,946.17
7081	RECREATIONAL AND SPORTING SERVICES	335,671,718.49	335,671,718.49	70,525,707.06	70,525,707.06	21.0%	265,146,011.43
70811	RECREATIONAL AND SPORTING SERVICES	335,671,718.49	335,671,718.49	70,525,707.06	70,525,707.06	21.0%	265,146,011.43

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7082	CULTURAL SERVICES	180,005,542.78	180,005,542.78	147,070,233.81	147,070,233.81	81.7%	32,935,308.97
70821	CULTURAL SERVICES	180,005,542.78	180,005,542.78	147,070,233.81	147,070,233.81	81.7%	32,935,308.97
7083	BROADCASTING AND PUBLISHING SERVICES	1,103,978,106.06	1,103,978,106.06	254,346,254.45	254,346,254.45	23.0%	849,631,851.61
70831	BROADCASTING AND PUBLISHING SERVICES	1,103,978,106.06	1,103,978,106.06	254,346,254.45	254,346,254.45	23.0%	849,631,851.61
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,913,550.00	12,913,550.00	1,787,235.00	1,787,235.00	13.8%	11,126,315.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,913,550.00	12,913,550.00	1,787,235.00	1,787,235.00	13.8%	11,126,315.00
7085	R & D RECREATION, CULTURE AND RELIGION	35,465,107.16	35,465,107.16	10,080,648.00	10,080,648.00	28.4%	25,384,459.16
70851	R & D RECREATION, CULTURE AND RELIGION	35,465,107.16	35,465,107.16	10,080,648.00	10,080,648.00	28.4%	25,384,459.16
709	EDUCATION	70,327,109,266.50	70,327,109,266.50	17,748,886,229.10	17,748,886,229.10	25.2%	52,578,223,037.40
7091	PRE-PRIMARY AND PRIMARY EDUCATION	36,774,737,236.60	36,774,737,236.60	10,914,385,775.75	10,914,385,775.75	29.7%	25,860,351,460.85
70912	PRIMARY EDUCATION	36,774,737,236.60	36,774,737,236.60	10,914,385,775.75	10,914,385,775.75	29.7%	25,860,351,460.85
7092	SECONDARY EDUCATION	10,246,773,447.05	10,246,773,447.05	2,442,025,954.78	2,442,025,954.78	23.8%	7,804,747,492.27
70922	UPPER-SECONDARY EDUCATION	10,246,773,447.05	10,246,773,447.05	2,442,025,954.78	2,442,025,954.78	23.8%	7,804,747,492.27
7094	TERTIARY EDUCATION	22,477,180,140.00	22,477,180,140.00	4,173,790,226.74	4,173,790,226.74	18.6%	18,303,389,913.26
70941	FIRST STAGE OF TERTIARY EDUCATION	3,745,960,950.00	3,745,960,950.00	952,594,351.36	952,594,351.36	25.4%	2,793,366,598.64
70942	SECOND STAGE OF TERTIARY EDUCATION	18,731,219,190.00	18,731,219,190.00	3,221,195,875.38	3,221,195,875.38	17.2%	15,510,023,314.62
7095	EDUCATION NOT DEFINABLE BY LEVEL	245,194,698.07	245,194,698.07	83,468,728.41	83,468,728.41	34.0%	161,725,969.66
70951	EDUCATION NOT DEFINABLE BY LEVEL	245,194,698.07	245,194,698.07	83,468,728.41	83,468,728.41	34.0%	161,725,969.66
7097	R & D EDUCATION	26,156,921.01	26,156,921.01	5,549,887.68	5,549,887.68	21.2%	20,607,033.33
70971	R & D EDUCATION	26,156,921.01	26,156,921.01	5,549,887.68	5,549,887.68	21.2%	20,607,033.33
7098	EDUCATION N.E.C.	557,066,823.76	557,066,823.76	129,665,655.74	129,665,655.74	23.3%	427,401,168.02
70981	EDUCATION N.E.C	557,066,823.76	557,066,823.76	129,665,655.74	129,665,655.74	23.3%	427,401,168.02
710	SOCIAL PROTECTION	22,743,977,766.69	22,743,977,766.69	9,089,428,909.98	9,089,428,909.98	40.0%	13,654,548,856.71
7102	OLD AGE	20,803,540,820.11	20,803,540,820.11	9,036,801,495.10	9,036,801,495.10	43.4%	11,766,739,325.01
71021	OLD AGE	20,803,540,820.11	20,803,540,820.11	9,036,801,495.10	9,036,801,495.10	43.4%	11,766,739,325.01
7103	SURVIVORS	1,285,838,166.98	1,285,838,166.98	1,758,000.00	1,758,000.00	0.1%	1,284,080,166.98
71031	SURVIVORS	1,285,838,166.98	1,285,838,166.98	1,758,000.00	1,758,000.00	0.1%	1,284,080,166.98
7104	FAMILY AND CHILDREN	210,128,203.27	210,128,203.27	49,462,300.88	49,462,300.88	23.5%	160,665,902.39
71041	FAMILY AND CHILDREN	210,128,203.27	210,128,203.27	49,462,300.88	49,462,300.88	23.5%	160,665,902.39
7105	UNEMPLOYMENT	13,367,210.78	13,367,210.78	-	-	0.0%	13,367,210.78
71051	UNEMPLOYMENT	13,367,210.78	13,367,210.78	-	-	0.0%	13,367,210.78
7107	SOCIAL EXCLUSION N.E.C	168,361,865.54	168,361,865.54	-	-	0.0%	168,361,865.54
71071	SOCIAL EXCLUSION N.E.C.	168,361,865.54	168,361,865.54	-	-	0.0%	168,361,865.54
7109	SOCIAL PROTECTION N.E.C.	262,741,500.00	262,741,500.00	1,407,114.00	1,407,114.00	0.5%	261,334,386.00
71091	SOCIAL PROTECTION N.E.C.	262,741,500.00	262,741,500.00	1,407,114.00	1,407,114.00	0.5%	261,334,386.00

Table 12: Overhead Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	151,020,030,608.94	151,020,030,608.94	11,493,972,091.96	11,493,972,091.96	7.6%	139,526,058,516.99
701	GENERAL PUBLIC SERVICES	51,414,736,698.84	51,414,736,698.84	3,832,532,934.72	3,832,532,934.72	7.5%	47,582,203,764.12
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	42,277,543,462.18	42,277,543,462.18	3,612,111,553.51	3,612,111,553.51	8.5%	38,665,431,908.67
70111	EXECUTIVE AND LEGISLATIVE ORGANS	22,622,506,964.48	22,622,506,964.48	2,232,427,992.95	2,232,427,992.95	9.9%	20,390,078,971.53
70112	FINANCIAL AND FISCAL AFFAIRS	19,655,036,497.71	19,655,036,497.71	1,379,683,560.56	1,379,683,560.56	7.0%	18,275,352,937.15
7012	FOREIGN ECONOMIC AID	1,566,805,964.34	1,566,805,964.34	260,213.50	260,213.50	0.0%	1,566,545,750.84
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	1,566,805,964.34	1,566,805,964.34	260,213.50	260,213.50	0.0%	1,566,545,750.84
7013	GENERAL SERVICES	7,406,296,865.61	7,406,296,865.61	218,469,909.80	218,469,909.80	2.9%	7,187,826,955.81
70131	GENERAL PERSONNEL SERVICES	456,611,199.05	456,611,199.05	43,213,244.11	43,213,244.11	9.5%	413,397,954.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	430,158,262.30	430,158,262.30	30,231,021.81	30,231,021.81	7.0%	399,927,240.49
70133	OTHER GENERAL SERVICES	6,519,527,404.27	6,519,527,404.27	145,025,643.88	145,025,643.88	2.2%	6,374,501,760.39
7016	GENERAL PUBLIC SERVICES N.E.C.	164,090,406.71	164,090,406.71	1,691,257.91	1,691,257.91	1.0%	162,399,148.80
70161	GENERAL PUBLIC SERVICES N.E.C.	164,090,406.71	164,090,406.71	1,691,257.91	1,691,257.91	1.0%	162,399,148.80
703	PUBLIC ORDER AND SAFETY	53,074,771,907.48	53,074,771,907.48	487,193,724.28	487,193,724.28	0.9%	52,587,578,183.20
7033	LAW COURTS	12,262,031,598.50	12,262,031,598.50	473,426,530.29	473,426,530.29	3.9%	11,788,605,068.21
70331	LAW COURTS	12,262,031,598.50	12,262,031,598.50	473,426,530.29	473,426,530.29	3.9%	11,788,605,068.21
7036	PUBLIC ORDER AND SAFETY N.E.C.	40,812,740,308.98	40,812,740,308.98	13,767,193.99	13,767,193.99	0.0%	40,798,973,114.99
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,812,740,308.98	40,812,740,308.98	13,767,193.99	13,767,193.99	0.0%	40,798,973,114.99
704	ECONOMIC AFFAIRS	10,209,689,229.65	10,209,689,229.65	773,050,420.72	773,050,420.72	7.6%	9,436,638,808.93
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,231,425,828.95	3,231,425,828.95	11,552,118.90	11,552,118.90	0.4%	3,219,873,710.05
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,231,425,828.95	3,231,425,828.95	11,552,118.90	11,552,118.90	0.4%	3,219,873,710.05
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,742,331,009.60	1,742,331,009.60	2,000,466.51	2,000,466.51	0.1%	1,740,330,543.09
70421	AGRICULTURE	1,742,331,009.60	1,742,331,009.60	2,000,466.51	2,000,466.51	0.1%	1,740,330,543.09
7043	FUEL AND ENERGY	317,878,333.62	317,878,333.62	129,913,985.87	129,913,985.87	40.9%	187,964,347.75
70435	ELECTRICITY	317,878,333.62	317,878,333.62	129,913,985.87	129,913,985.87	40.9%	187,964,347.75
7044	MINING, MANUFACTURING, AND CONSTRUCTION	124,772,650.00	124,772,650.00	-	-	0.0%	124,772,650.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	124,772,650.00	124,772,650.00	-	-	0.0%	124,772,650.00
7045	TRANSPORT	4,368,996,793.48	4,368,996,793.48	628,083,811.94	628,083,811.94	14.4%	3,740,912,981.54
70451	ROAD TRANSPORT	4,016,181,569.48	4,016,181,569.48	624,043,523.44	624,043,523.44	15.5%	3,392,138,046.04
70452	WATER TRANSPORT	352,815,224.00	352,815,224.00	4,040,288.50	4,040,288.50	1.1%	348,774,935.50
7046	COMMUNICATION	375,209,614.00	375,209,614.00	1,500,037.50	1,500,037.50	0.4%	373,709,576.50
70461	COMMUNICATION	375,209,614.00	375,209,614.00	1,500,037.50	1,500,037.50	0.4%	373,709,576.50
7047	OTHER INDUSTRIES	49,075,000.00	49,075,000.00	-	-	0.0%	49,075,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	49,075,000.00	49,075,000.00	-	-	0.0%	49,075,000.00
705	ENVIRONMENTAL PROTECTION	1,004,316,452.44	1,004,316,452.44	-	-	0.0%	1,004,316,452.44
7051	WASTE MANAGEMENT	124,240,000.00	124,240,000.00	-	-	0.0%	124,240,000.00
70511	WASTE MANAGEMENT	124,240,000.00	124,240,000.00	-	-	0.0%	124,240,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	880,076,452.44	880,076,452.44	-	-	0.0%	880,076,452.44
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	880,076,452.44	880,076,452.44	-	-	0.0%	880,076,452.44
706	HOUSING AND COMMUNITY AMMENITIES	1,379,992,371.29	1,379,992,371.29	326,440,634.85	326,440,634.85	23.7%	1,053,551,736.44
7061	HOUSING DEVELOPMENT	332,831,618.04	332,831,618.04	11,061,665.35	11,061,665.35	3.3%	321,769,952.69
70611	HOUSING DEVELOPMENT	332,831,618.04	332,831,618.04	11,061,665.35	11,061,665.35	3.3%	321,769,952.69
7062	COMMUNITY DEVELOPMENT	680,464,482.16	680,464,482.16	303,213,447.50	303,213,447.50	44.6%	377,251,034.66
70621	COMMUNITY DEVELOPMENT	680,464,482.16	680,464,482.16	303,213,447.50	303,213,447.50	44.6%	377,251,034.66
7063	WATER SUPPLY	366,696,271.09	366,696,271.09	12,165,522.00	12,165,522.00	3.3%	354,530,749.09
70631	WATER SUPPLY	366,696,271.09	366,696,271.09	12,165,522.00	12,165,522.00	3.3%	354,530,749.09
707	HEALTH	4,360,216,264.38	4,360,216,264.38	530,817,666.84	530,817,666.84	12.2%	3,829,398,597.54
7073	HOSPITAL SERVICES	3,475,263,260.80	3,475,263,260.80	397,592,089.71	397,592,089.71	11.4%	3,077,671,171.09

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70731	GENERAL HOSPITAL SERVICES	3,475,263,260.80	3,475,263,260.80	397,592,089.71	397,592,089.71	11.4%	3,077,671,171.09
7074	PUBLIC HEALTH SERVICES	482,171,898.33	482,171,898.33	122,024,447.13	122,024,447.13	25.3%	360,147,451.20
70741	PUBLIC HEALTH SERVICES	482,171,898.33	482,171,898.33	122,024,447.13	122,024,447.13	25.3%	360,147,451.20
7076	HEALTH N.E.C.	402,781,105.25	402,781,105.25	11,201,130.00	11,201,130.00	2.8%	391,579,975.25
70761	HEALTH N.E.C.	402,781,105.25	402,781,105.25	11,201,130.00	11,201,130.00	2.8%	391,579,975.25
708	RECREATION, CULTURE AND RELIGION	2,329,227,790.35	2,329,227,790.35	133,887,299.92	133,887,299.92	5.7%	2,195,340,490.43
7081	RECREATIONAL AND SPORTING SERVICES	877,017,984.78	877,017,984.78	121,820,110.25	121,820,110.25	13.9%	755,197,874.53
70811	RECREATIONAL AND SPORTING SERVICES	877,017,984.78	877,017,984.78	121,820,110.25	121,820,110.25	13.9%	755,197,874.53
7082	CULTURAL SERVICES	124,765,002.29	124,765,002.29	1,001,968.99	1,001,968.99	0.8%	123,763,033.30
70821	CULTURAL SERVICES	124,765,002.29	124,765,002.29	1,001,968.99	1,001,968.99	0.8%	123,763,033.30
7083	BROADCASTING AND PUBLISHING SERVICES	1,315,807,875.75	1,315,807,875.75	9,684,977.13	9,684,977.13	0.7%	1,306,122,898.62
70831	BROADCASTING AND PUBLISHING SERVICES	1,315,807,875.75	1,315,807,875.75	9,684,977.13	9,684,977.13	0.7%	1,306,122,898.62
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,948,000.00	7,948,000.00	900,078.00	900,078.00	11.3%	7,047,922.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,948,000.00	7,948,000.00	900,078.00	900,078.00	11.3%	7,047,922.00
7085	R & D RECREATION, CULTURE AND RELIGION	3,688,927.53	3,688,927.53	480,165.55	480,165.55	13.0%	3,208,761.98
70851	R & D RECREATION, CULTURE AND RELIGION	3,688,927.53	3,688,927.53	480,165.55	480,165.55	13.0%	3,208,761.98
709	EDUCATION	18,965,352,986.77	18,965,352,986.77	4,223,276,817.60	4,223,276,817.60	22.3%	14,742,076,169.17
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,716,765,603.71	6,716,765,603.71	3,004,448,271.14	3,004,448,271.14	44.7%	3,712,317,332.58
70912	PRIMARY EDUCATION	6,716,765,603.71	6,716,765,603.71	3,004,448,271.14	3,004,448,271.14	44.7%	3,712,317,332.58
7092	SECONDARY EDUCATION	94,703,318.96	94,703,318.96	1,647,324.00	1,647,324.00	1.7%	93,055,994.96
70922	UPPER-SECONDARY EDUCATION	94,703,318.96	94,703,318.96	1,647,324.00	1,647,324.00	1.7%	93,055,994.96
7094	TERTIARY EDUCATION	10,187,848,953.46	10,187,848,953.46	846,160,256.49	846,160,256.49	8.3%	9,341,688,696.97
70941	FIRST STAGE OF TERTIARY EDUCATION	1,637,160,721.94	1,637,160,721.94	131,430,713.25	131,430,713.25	8.0%	1,505,730,008.69
70942	SECOND STAGE OF TERTIARY EDUCATION	8,550,688,231.53	8,550,688,231.53	714,729,543.24	714,729,543.24	8.4%	7,835,958,688.29
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,757,067.79	18,757,067.79	500,703.50	500,703.50	2.7%	18,256,364.29
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,757,067.79	18,757,067.79	500,703.50	500,703.50	2.7%	18,256,364.29
7096	SUBSIDIARY SERVICES TO EDUCATION	1,749,403,458.01	1,749,403,458.01	321,506,523.87	321,506,523.87	18.4%	1,427,896,934.14
70961	SUBSIDIARY SERVICES TO EDUCATION	1,749,403,458.01	1,749,403,458.01	321,506,523.87	321,506,523.87	18.4%	1,427,896,934.14
7097	R & D EDUCATION	3,737,722.97	3,737,722.97	1,000,355.88	1,000,355.88	26.8%	2,737,367.09
70971	R & D EDUCATION	3,737,722.97	3,737,722.97	1,000,355.88	1,000,355.88	26.8%	2,737,367.09
7098	EDUCATION N.E.C.	194,136,861.86	194,136,861.86	48,013,382.72	48,013,382.72	24.7%	146,123,479.14
70981	EDUCATION N.E.C	194,136,861.86	194,136,861.86	48,013,382.72	48,013,382.72	24.7%	146,123,479.14
710	SOCIAL PROTECTION	8,281,726,907.75	8,281,726,907.75	1,186,772,593.03	1,186,772,593.03	14.3%	7,094,954,314.72
7102	OLD AGE	30,856,899.61	30,856,899.61	3,519,330.00	3,519,330.00	11.4%	27,337,569.61
71021	OLD AGE	30,856,899.61	30,856,899.61	3,519,330.00	3,519,330.00	11.4%	27,337,569.61
7103	SURVIVORS	32,345,430.81	32,345,430.81	-	-	0.0%	32,345,430.81
71031	SURVIVORS	32,345,430.81	32,345,430.81	-	-	0.0%	32,345,430.81
7104	FAMILY AND CHILDREN	216,905,021.70	216,905,021.70	4,571,956.00	4,571,956.00	2.1%	212,333,065.70
71041	FAMILY AND CHILDREN	216,905,021.70	216,905,021.70	4,571,956.00	4,571,956.00	2.1%	212,333,065.70
7105	UNEMPLOYMENT	3,156,621.11	3,156,621.11	918,900.00	918,900.00	29.1%	2,237,721.11
71051	UNEMPLOYMENT	3,156,621.11	3,156,621.11	918,900.00	918,900.00	29.1%	2,237,721.11
7107	SOCIAL EXCLUSION N.E.C	1,247,610,670.06	1,247,610,670.06	-	-	0.0%	1,247,610,670.06
71071	SOCIAL EXCLUSION N.E.C.	1,247,610,670.06	1,247,610,670.06	-	-	0.0%	1,247,610,670.06
7109	SOCIAL PROTECTION N.E.C.	6,750,852,264.45	6,750,852,264.45	1,177,762,407.03	1,177,762,407.03	17.4%	5,573,089,857.42
71091	SOCIAL PROTECTION N.E.C.	6,750,852,264.45	6,750,852,264.45	1,177,762,407.03	1,177,762,407.03	17.4%	5,573,089,857.42

Table 13: Capital Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
701	GENERAL PUBLIC SERVICES	45,492,897,020.63	40,424,561,805.85	7,403,354,769.43	7,403,354,769.43	18.3%	33,021,207,036.42
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	20,331,700,124.79	20,331,700,124.79	6,892,444,769.43	6,892,444,769.43	33.9%	13,439,255,355.36
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,293,232,750.00	3,293,232,750.00	1,365,000.00	1,365,000.00	0.0%	3,291,867,750.00
70112	FINANCIAL AND FISCAL AFFAIRS	17,038,467,374.79	17,038,467,374.79	6,891,079,769.43	6,891,079,769.43	40.4%	10,147,387,605.36
7012	FOREIGN ECONOMIC AID	7,850,448,476.94	7,850,448,476.94	508,100,000.00	508,100,000.00	6.5%	7,342,348,476.94
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	7,850,448,476.94	7,850,448,476.94	508,100,000.00	508,100,000.00	6.5%	7,342,348,476.94
7013	GENERAL SERVICES	16,778,762,399.66	11,710,427,184.88	2,810,000.00	2,810,000.00	0.0%	11,707,617,184.88
70131	GENERAL PERSONNEL SERVICES	1,874,021,458.72	1,874,021,458.72	170,000.00	170,000.00	0.0%	1,873,851,458.72
70132	OVERALL PLANNING AND STATISTICAL SERVICES	675,612,890.52	675,612,890.52	250,000.00	250,000.00	0.0%	675,362,890.52
70133	OTHER GENERAL SERVICES	14,229,128,050.42	9,160,792,835.64	2,390,000.00	2,390,000.00	0.0%	9,158,402,835.64
7016	GENERAL PUBLIC SERVICES N.E.C.	531,986,019.24	531,986,019.24	-	-	0.0%	531,986,019.24
70161	GENERAL PUBLIC SERVICES N.E.C.	531,986,019.24	531,986,019.24	-	-	0.0%	531,986,019.24
703	PUBLIC ORDER AND SAFETY	18,077,455,869.25	18,077,455,869.25	224,240,149.50	224,240,149.50	1.2%	17,853,215,719.75
7032	FIRE PROTECTION SERVICES	15,534,425.90	15,534,425.90	-	-	0.0%	15,534,425.90
70321	FIRE PROTECTION SERVICES	15,534,425.90	15,534,425.90	-	-	0.0%	15,534,425.90
7033	LAW COURTS	16,175,638,746.51	16,175,638,746.51	217,169,949.50	217,169,949.50	1.3%	15,958,468,797.01
70331	LAW COURTS	16,175,638,746.51	16,175,638,746.51	217,169,949.50	217,169,949.50	1.3%	15,958,468,797.01
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,886,282,696.84	1,886,282,696.84	7,070,200.00	7,070,200.00	0.4%	1,879,212,496.84
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,886,282,696.84	1,886,282,696.84	7,070,200.00	7,070,200.00	0.4%	1,879,212,496.84
704	ECONOMIC AFFAIRS	131,987,063,903.37	137,686,135,958.95	14,213,924,959.42	14,213,924,959.42	10.3%	123,472,210,999.53
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	43,495,837,520.28	41,456,087,520.28	3,549,930,928.14	3,549,930,928.14	8.6%	37,906,156,592.14
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	43,495,837,520.28	41,456,087,520.28	3,549,930,928.14	3,549,930,928.14	8.6%	37,906,156,592.14
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,426,948,221.85	30,426,948,221.85	6,321,326,614.20	6,321,326,614.20	20.8%	24,105,621,607.65
70421	AGRICULTURE	30,411,347,812.27	30,411,347,812.27	6,321,326,614.20	6,321,326,614.20	20.8%	24,090,021,198.07
70422	FORESTRY	15,600,409.57	15,600,409.57	-	-	0.0%	15,600,409.57
7043	FUEL AND ENERGY	8,486,363,749.85	8,486,363,749.85	-	-	0.0%	8,486,363,749.85
70435	ELECTRICITY	8,486,363,749.85	8,486,363,749.85	-	-	0.0%	8,486,363,749.85
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,258,740,584.85	18,997,562,640.43	2,000,000,000.00	2,000,000,000.00	10.5%	16,997,562,640.43
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	6,986,668,000.00	6,986,668,000.00	-	-	0.0%	6,986,668,000.00
70442	MANUFACTURING	126,727,154.04	126,727,154.04	-	-	0.0%	126,727,154.04
70443	CONSTRUCTION	3,145,345,430.81	11,884,167,486.39	2,000,000,000.00	2,000,000,000.00	16.8%	9,884,167,486.39
7045	TRANSPORT	33,348,299,947.18	32,348,299,947.18	2,342,667,417.08	2,342,667,417.08	7.2%	30,005,632,530.10
70451	ROAD TRANSPORT	28,390,742,694.48	28,390,742,694.48	2,342,667,417.08	2,342,667,417.08	8.3%	26,048,075,277.40
70452	WATER TRANSPORT	1,613,746,567.99	1,613,746,567.99	-	-	0.0%	1,613,746,567.99
70454	AIR TRANSPORT	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
7046	COMMUNICATION	5,957,482,485.98	5,957,482,485.98	-	-	0.0%	5,957,482,485.98
70461	COMMUNICATION	5,957,482,485.98	5,957,482,485.98	-	-	0.0%	5,957,482,485.98
7048	R & D ECONOMIC AFFAIRS	13,391,393.39	13,391,393.39	-	-	0.0%	13,391,393.39
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	13,391,393.39	13,391,393.39	-	-	0.0%	13,391,393.39
705	ENVIRONMENTAL PROTECTION	6,527,627,916.68	6,527,627,916.68	-	-	0.0%	6,527,627,916.68
7051	WASTE MANAGEMENT	1,038,335,808.03	1,038,335,808.03	-	-	0.0%	1,038,335,808.03
70511	WASTE MANAGEMENT	1,038,335,808.03	1,038,335,808.03	-	-	0.0%	1,038,335,808.03
7052	WASTE WATER MANAGEMENT	404,785,000.00	404,785,000.00	-	-	0.0%	404,785,000.00
70521	WASTE WATER MANAGEMENT	404,785,000.00	404,785,000.00	-	-	0.0%	404,785,000.00
7053	POLLUTION ABATEMENT	1,091,500,000.00	1,091,500,000.00	-	-	0.0%	1,091,500,000.00
70531	POLLUTION ABATEMENT	1,091,500,000.00	1,091,500,000.00	-	-	0.0%	1,091,500,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,993,007,108.64	3,993,007,108.64	-	-	0.0%	3,993,007,108.64

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	3,993,007,108.64	3,993,007,108.64	-	-	0.0%	3,993,007,108.64
706	HOUSING AND COMMUNITY AMMENITIES	60,681,616,443.48	60,411,616,443.48	1,431,884,311.71	1,431,884,311.71	2.4%	58,979,732,131.77
7061	HOUSING DEVELOPMENT	39,698,108,486.13	39,698,108,486.13	1,415,175,118.00	1,415,175,118.00	3.6%	38,282,933,368.13
70611	HOUSING DEVELOPMENT	39,698,108,486.13	39,698,108,486.13	1,415,175,118.00	1,415,175,118.00	3.6%	38,282,933,368.13
7062	COMMUNITY DEVELOPMENT	2,228,599,230.16	2,228,599,230.16	2,220,000.00	2,220,000.00	0.1%	2,226,379,230.16
70621	COMMUNITY DEVELOPMENT	2,228,599,230.16	2,228,599,230.16	2,220,000.00	2,220,000.00	0.1%	2,226,379,230.16
7063	WATER SUPPLY	18,480,400,827.19	18,480,400,827.19	14,489,193.71	14,489,193.71	0.1%	18,465,911,633.48
70631	WATER SUPPLY	18,480,400,827.19	18,480,400,827.19	14,489,193.71	14,489,193.71	0.1%	18,465,911,633.48
7064	STREET LIGHTING	4,507,900.00	4,507,900.00	-	-	0.0%	4,507,900.00
70641	STREET LIGHTING	4,507,900.00	4,507,900.00	-	-	0.0%	4,507,900.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	-	-	-	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	-	-	-	-	-
707	HEALTH	33,058,468,692.58	33,058,468,692.58	170,389,921.45	170,389,921.45	0.5%	32,888,078,771.13
7072	OUTPATIENT SERVICES	98,641,099.04	98,641,099.04	-	-	0.0%	98,641,099.04
70722	SPECIALIZED MEDICAL SERVICES	98,641,099.04	98,641,099.04	-	-	0.0%	98,641,099.04
7073	HOSPITAL SERVICES	11,901,376,868.84	11,901,376,868.84	66,235,164.25	66,235,164.25	0.6%	11,835,141,704.59
70731	GENERAL HOSPITAL SERVICES	11,901,376,868.84	11,901,376,868.84	66,235,164.25	66,235,164.25	0.6%	11,835,141,704.59
7074	PUBLIC HEALTH SERVICES	1,181,299,091.25	1,181,299,091.25	104,119,757.20	104,119,757.20	8.8%	1,077,179,334.05
70741	PUBLIC HEALTH SERVICES	1,181,299,091.25	1,181,299,091.25	104,119,757.20	104,119,757.20	8.8%	1,077,179,334.05
7076	HEALTH N.E.C.	19,877,151,633.45	19,877,151,633.45	35,000.00	35,000.00	0.0%	19,877,116,633.45
70761	HEALTH N.E.C.	19,877,151,633.45	19,877,151,633.45	35,000.00	35,000.00	0.0%	19,877,116,633.45
708	RECREATION, CULTURE AND RELIGION	6,183,344,448.88	6,183,344,448.88	1,999,973.40	1,999,973.40	0.0%	6,181,344,475.48
7081	RECREATIONAL AND SPORTING SERVICES	3,973,463,844.77	3,973,463,844.77	-	-	0.0%	3,973,463,844.77
70811	RECREATIONAL AND SPORTING SERVICES	3,973,463,844.77	3,973,463,844.77	-	-	0.0%	3,973,463,844.77
7082	CULTURAL SERVICES	117,632,902.00	117,632,902.00	-	-	0.0%	117,632,902.00
70821	CULTURAL SERVICES	117,632,902.00	117,632,902.00	-	-	0.0%	117,632,902.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,079,417,612.43	2,079,417,612.43	1,999,973.40	1,999,973.40	0.1%	2,077,417,639.03
70831	BROADCASTING AND PUBLISHING SERVICES	2,079,417,612.43	2,079,417,612.43	1,999,973.40	1,999,973.40	0.1%	2,077,417,639.03
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,986,306.96	10,986,306.96	-	-	0.0%	10,986,306.96
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,986,306.96	10,986,306.96	-	-	0.0%	10,986,306.96
7085	R & D RECREATION, CULTURE AND RELIGION	1,843,782.72	1,843,782.72	-	-	0.0%	1,843,782.72
70851	R & D RECREATION, CULTURE AND RELIGION	1,843,782.72	1,843,782.72	-	-	0.0%	1,843,782.72
709	EDUCATION	71,223,293,917.94	70,862,557,077.14	1,787,669,426.31	1,787,669,426.31	2.5%	69,074,887,650.83
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,482,188,840.10	27,482,188,840.10	956,831,725.10	956,831,725.10	3.5%	26,525,357,115.00
70912	PRIMARY EDUCATION	27,482,188,840.10	27,482,188,840.10	956,831,725.10	956,831,725.10	3.5%	26,525,357,115.00
7092	SECONDARY EDUCATION	1,318,763,212.84	958,026,372.04	-	-	0.0%	958,026,372.04
70922	UPPER-SECONDARY EDUCATION	1,318,763,212.84	958,026,372.04	-	-	0.0%	958,026,372.04
7094	TERTIARY EDUCATION	32,215,771,488.11	32,215,771,488.11	397,622,757.33	397,622,757.33	1.2%	31,818,148,730.78
70941	FIRST STAGE OF TERTIARY EDUCATION	29,025,929,253.46	29,025,929,253.46	61,485,793.46	61,485,793.46	0.2%	28,964,443,460.00
70942	SECOND STAGE OF TERTIARY EDUCATION	3,189,842,234.65	3,189,842,234.65	336,136,963.87	336,136,963.87	10.5%	2,853,705,270.78
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,151,620,296.79	1,151,620,296.79	-	-	0.0%	1,151,620,296.79
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,151,620,296.79	1,151,620,296.79	-	-	0.0%	1,151,620,296.79
7096	SUBSIDIARY SERVICES TO EDUCATION	9,054,950,080.10	9,054,950,080.10	433,214,943.88	433,214,943.88	4.8%	8,621,735,136.22
70961	SUBSIDIARY SERVICES TO EDUCATION	9,054,950,080.10	9,054,950,080.10	433,214,943.88	433,214,943.88	4.8%	8,621,735,136.22
710	SOCIAL PROTECTION	8,680,594,791.15	8,680,594,791.15	186,839,316.79	186,839,316.79	2.2%	8,493,755,474.36
7101	SICKNESS AND DISABILITY	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00
71012	DISABILITY	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00
7102	OLD AGE	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
71021	OLD AGE	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
7104	FAMILY AND CHILDREN	1,383,525,058.18	1,383,525,058.18	17,999,316.79	17,999,316.79	1.3%	1,365,525,741.39
71041	FAMILY AND CHILDREN	1,383,525,058.18	1,383,525,058.18	17,999,316.79	17,999,316.79	1.3%	1,365,525,741.39
7108	R & D SOCIAL PROTECTION	193,800,000.00	193,800,000.00	-	-	0.0%	193,800,000.00
71081	R & D SOCIAL PROTECTION	193,800,000.00	193,800,000.00	-	-	0.0%	193,800,000.00
7109	SOCIAL PROTECTION N.E.C.	7,048,919,732.97	7,048,919,732.97	168,840,000.00	168,840,000.00	2.4%	6,880,079,732.97
71091	SOCIAL PROTECTION N.E.C.	7,048,919,732.97	7,048,919,732.97	168,840,000.00	168,840,000.00	2.4%	6,880,079,732.97

Table 14: Other Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	27,632,178,937.03	27,632,178,937.03	10,885,657,646.45	10,885,657,646.45	39.4%	16,746,521,290.58
701	GENERAL PUBLIC SERVICES	23,432,131,087.04	23,432,131,087.04	10,568,855,604.62	10,568,855,604.62	45.1%	12,863,275,482.42
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	2,097,221,845.72	2,097,221,845.72	63,435,000.00	63,435,000.00	3.0%	2,033,786,845.72
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,077,815,130.00	2,077,815,130.00	63,435,000.00	63,435,000.00	3.1%	2,014,380,130.00
70112	FINANCIAL AND FISCAL AFFAIRS	19,406,715.72	19,406,715.72	-	-	0.0%	19,406,715.72
7012	FOREIGN ECONOMIC AID	221,500,000.00	221,500,000.00	-	-	0.0%	221,500,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	221,500,000.00	221,500,000.00	-	-	0.0%	221,500,000.00
7013	GENERAL SERVICES	344,297,405.25	344,297,405.25	90,212,047.25	90,212,047.25	26.2%	254,085,358.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70133	OTHER GENERAL SERVICES	342,797,405.25	342,797,405.25	90,212,047.25	90,212,047.25	26.3%	252,585,358.00
7017	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
70171	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	10,415,208,557.37	10,415,208,557.37	50.1%	10,353,903,278.70
703	PUBLIC ORDER AND SAFETY	96,400,000.00	96,400,000.00	1,050,000.00	1,050,000.00	1.1%	95,350,000.00
7033	LAW COURTS	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
70331	LAW COURTS	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	87,000,000.00	87,000,000.00	-	-	0.0%	87,000,000.00
704	ECONOMIC AFFAIRS	2,483,894,936.01	2,483,894,936.01	18,663,464.76	18,663,464.76	0.8%	2,465,231,471.25
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,254,684,100.00	2,254,684,100.00	-	-	0.0%	2,254,684,100.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	2,254,684,100.00	2,254,684,100.00	-	-	0.0%	2,254,684,100.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
70421	AGRICULTURE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
7043	FUEL AND ENERGY	193,793.91	193,793.91	-	-	0.0%	193,793.91
70435	ELECTRICITY	193,793.91	193,793.91	-	-	0.0%	193,793.91
7044	MINING, MANUFACTURING, AND CONSTRUCTION	5,185,000.00	5,185,000.00	-	-	0.0%	5,185,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	5,185,000.00	5,185,000.00	-	-	0.0%	5,185,000.00
7045	TRANSPORT	170,822,969.00	170,822,969.00	18,663,464.76	18,663,464.76	10.9%	152,159,504.24
70451	ROAD TRANSPORT	170,822,969.00	170,822,969.00	18,663,464.76	18,663,464.76	10.9%	152,159,504.24
7046	COMMUNICATION	18,009,073.11	18,009,073.11	-	-	0.0%	18,009,073.11
70461	COMMUNICATION	18,009,073.11	18,009,073.11	-	-	0.0%	18,009,073.11
705	ENVIRONMENTAL PROTECTION	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
706	HOUSING AND COMMUNITY AMMENITIES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
7062	COMMUNITY DEVELOPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
70621	COMMUNITY DEVELOPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
707	HEALTH	133,171,792.24	133,171,792.24	159,215,057.07	159,215,057.07	119.6%	- 26,043,264.83
7073	HOSPITAL SERVICES	30,061,078.00	30,061,078.00	2,090,000.00	2,090,000.00	7.0%	27,971,078.00
70731	GENERAL HOSPITAL SERVICES	30,061,078.00	30,061,078.00	2,090,000.00	2,090,000.00	7.0%	27,971,078.00
7074	PUBLIC HEALTH SERVICES	76,213,760.37	76,213,760.37	157,095,057.07	157,095,057.07	206.1%	- 80,881,296.70
70741	PUBLIC HEALTH SERVICES	76,213,760.37	76,213,760.37	157,095,057.07	157,095,057.07	206.1%	- 80,881,296.70
7076	HEALTH N.E.C.	26,896,953.87	26,896,953.87	30,000.00	30,000.00	0.1%	26,866,953.87
70761	HEALTH N.E.C.	26,896,953.87	26,896,953.87	30,000.00	30,000.00	0.1%	26,866,953.87
708	RECREATION, CULTURE AND RELIGION	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
7081	RECREATIONAL AND SPORTING SERVICES	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
70811	RECREATIONAL AND SPORTING SERVICES	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
709	EDUCATION	313,135,350.81	313,135,350.81	50,000.00	50,000.00	0.0%	313,085,350.81
7094	TERTIARY EDUCATION	161,526,641.80	161,526,641.80	50,000.00	50,000.00	0.0%	161,476,641.80

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70941	FIRST STAGE OF TERTIARY EDUCATION	2,262,770.00	2,262,770.00	50,000.00	50,000.00	2.2%	2,212,770.00
70942	SECOND STAGE OF TERTIARY EDUCATION	159,263,871.80	159,263,871.80	-	-	0.0%	159,263,871.80
7096	SUBSIDIARY SERVICES TO EDUCATION	151,100,000.00	151,100,000.00	-	-	0.0%	151,100,000.00
70961	SUBSIDIARY SERVICES TO EDUCATION	151,100,000.00	151,100,000.00	-	-	0.0%	151,100,000.00
7098	EDUCATION N.E.C.	508,709.01	508,709.01	-	-	0.0%	508,709.01
70981	EDUCATION N.E.C	508,709.01	508,709.01	-	-	0.0%	508,709.01
710	SOCIAL PROTECTION	1,088,471,907.18	1,088,471,907.18	11,500,000.00	11,500,000.00	1.1%	1,076,971,907.18
7104	FAMILY AND CHILDREN	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00
71041	FAMILY AND CHILDREN	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00
7107	SOCIAL EXCLUSION N.E.C	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
7109	SOCIAL PROTECTION N.E.C.	76,533,957.18	76,533,957.18	6,500,000.00	6,500,000.00	8.5%	70,033,957.18
71091	SOCIAL PROTECTION N.E.C.	76,533,957.18	76,533,957.18	6,500,000.00	6,500,000.00	8.5%	70,033,957.18

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	82,280,355,510.12	82,280,355,510.12	11.8%	612,730,882,177.15
01	Agriculture	23,495,758,477.14	23,495,758,477.14	6,583,320,609.18	6,583,320,609.18	28.0%	16,912,437,867.96
0101	Effective governance of the Agriculture Sector	5,383,789,039.07	5,383,789,039.07	307,947,494.98	307,947,494.98	5.7%	5,075,841,544.09
0102	Development of the livestock value chain	1,304,932,869.19	1,304,932,869.19	-	-	0.0%	1,304,932,869.19
0103	Enhancement of food production and productivity	9,342,145,705.98	9,342,145,705.98	6,275,373,114.20	6,275,373,114.20	67.2%	3,066,772,591.78
0104	Reduction of post-harvest losses	2,313,468,383.60	2,313,468,383.60	-	-	0.0%	2,313,468,383.60
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	228,350,000.00	228,350,000.00	-	-	0.0%	228,350,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	860,065,451.13	860,065,451.13	-	-	0.0%	860,065,451.13
0107	Promotion of enabling environment for increased agricultural development	4,063,007,028.16	4,063,007,028.16	-	-	0.0%	4,063,007,028.16
02	Societal Re-orientation	22,418,273,536.92	22,418,273,536.92	1,980,880,947.49	1,980,880,947.49	8.8%	20,437,392,589.43
0210	Societal Re-orientation - General	22,418,273,536.92	22,418,273,536.92	1,980,880,947.49	1,980,880,947.49	8.8%	20,437,392,589.43
03	Poverty Alleviation	5,962,703,995.69	5,962,703,995.69	168,840,000.00	168,840,000.00	2.8%	5,793,863,995.69
0310	Poverty Alleviation - General	5,962,703,995.69	5,962,703,995.69	168,840,000.00	168,840,000.00	2.8%	5,793,863,995.69
04	Health	44,992,776,508.91	44,992,776,508.91	3,924,385,894.15	3,924,385,894.15	8.7%	41,068,390,614.76
0401	Effective governance of the health system	21,478,054,829.02	21,478,054,829.02	3,789,293,660.34	3,789,293,660.34	17.6%	17,688,761,168.68
0402	Community engagement and participation in health	120,881,564.37	120,881,564.37	-	-	0.0%	120,881,564.37
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,733,751,421.28	3,733,751,421.28	8,783,195.00	8,783,195.00	0.2%	3,724,968,226.28
0405	Provision of adequate and modern health infrastructure for health services delivery	6,602,750,247.64	6,602,750,247.64	57,260,014.25	57,260,014.25	0.9%	6,545,490,233.39
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	12,583,104,261.97	12,583,104,261.97	-	-	0.0%	12,583,104,261.97
0407	Evidence generation and utilisation	424,234,184.63	424,234,184.63	69,049,024.56	69,049,024.56	16.3%	355,185,160.07
0409	Provision of universal health coverage and financial risk protection for citizens	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
05	Education	166,952,583,235.71	166,591,846,394.91	23,918,469,445.11	23,918,469,445.11	14.4%	142,673,376,949.80
0501	Effective governance of the education system	100,000,028,838.59	99,639,291,997.79	21,711,973,522.00	21,711,973,522.00	21.8%	77,927,318,475.80
0502	Increase in access, retention, and completion rate at all levels	397,991,769.86	397,991,769.86	-	-	0.0%	397,991,769.86
0503	Equity and inclusiveness in the provision of educational services	263,951,765.86	263,951,765.86	83,969,431.91	83,969,431.91	31.8%	179,982,333.95
0504	Improved quality of teaching and learning outcomes	2,477,083,918.06	2,477,083,918.06	373,715,457.68	373,715,457.68	15.1%	2,103,368,460.38
0505	Adequate infrastructure at all levels	54,966,323,555.95	54,966,323,555.95	1,401,273,402.12	1,401,273,402.12	2.5%	53,565,050,153.83
0506	Improved education information management system (EIMS)	7,134,402,844.90	7,134,402,844.90	347,537,631.40	347,537,631.40	4.9%	6,786,865,213.50
0510	Education Sector Expenditures Not Elsewhere Classified	1,712,800,542.49	1,712,800,542.49	-	-	0.0%	1,712,800,542.49
06	Housing and Urban Development	50,649,487,874.88	50,649,487,874.88	1,697,310,619.75	1,697,310,619.75	3.4%	48,952,177,255.13
0610	Housing and Urban Development - General	50,649,487,874.88	50,649,487,874.88	1,697,310,619.75	1,697,310,619.75	3.4%	48,952,177,255.13
07	Gender	571,171,174.97	571,171,174.97	59,034,256.88	59,034,256.88	10.3%	512,136,918.09
0710	Gender - General	571,171,174.97	571,171,174.97	59,034,256.88	59,034,256.88	10.3%	512,136,918.09
08	Youth	5,638,041,442.28	5,368,041,442.28	319,588,237.31	319,588,237.31	6.0%	5,048,453,204.97
0810	Youth - General	5,638,041,442.28	5,368,041,442.28	319,588,237.31	319,588,237.31	6.0%	5,048,453,204.97
09	Environmental Improvement	6,026,466,723.54	6,026,466,723.54	31,756,238.65	31,756,238.65	0.5%	5,994,710,484.89
0910	Environmental Improvement - General	6,026,466,723.54	6,026,466,723.54	31,756,238.65	31,756,238.65	0.5%	5,994,710,484.89
10	Water Resources and Rural Development	13,999,232,418.28	13,999,232,418.28	215,492,194.74	215,492,194.74	1.5%	13,783,740,223.54
1010	Water Resources and Rural Deve - General	13,999,232,418.28	13,999,232,418.28	215,492,194.74	215,492,194.74	1.5%	13,783,740,223.54
11	Information Communication and Technology	19,435,376,841.29	19,180,024,855.59	117,477,386.33	117,477,386.33	0.6%	19,062,547,469.26
1110	Information Communication and Technology - General	19,435,376,841.29	19,180,024,855.59	117,477,386.33	117,477,386.33	0.6%	19,062,547,469.26
12	Growing the Private Sector	24,918,605,006.91	24,918,605,006.91	64,828,438.22	64,828,438.22	0.3%	24,853,776,568.69
1210	Growing the Private Sector - General	24,918,605,006.91	24,918,605,006.91	64,828,438.22	64,828,438.22	0.3%	24,853,776,568.69
13	Reform of Government and Governance	229,064,336,101.34	235,318,778,518.27	32,044,978,462.05	32,044,978,462.05	13.6%	203,273,800,056.22
1310	Reform of Government and Governance - General	229,064,336,101.34	235,318,778,518.27	32,044,978,462.05	32,044,978,462.05	13.6%	203,273,800,056.22
14	Power	14,026,040,181.69	13,026,040,181.69	131,263,985.87	131,263,985.87	1.0%	12,894,776,195.82
1410	Power - General	14,026,040,181.69	13,026,040,181.69	131,263,985.87	131,263,985.87	1.0%	12,894,776,195.82
16	Water Ways	3,095,483,224.00	3,095,483,224.00	4,040,288.50	4,040,288.50	0.1%	3,091,442,935.50

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1610	Water Ways - General	3,095,483,224.00	3,095,483,224.00	4,040,288.50	4,040,288.50	0.1%	3,091,442,935.50
17	Road	43,413,787,991.90	40,045,434,401.47	6,737,298,986.43	6,737,298,986.43	16.8%	33,308,135,415.04
1710	Road - General	43,413,787,991.90	40,045,434,401.47	6,737,298,986.43	6,737,298,986.43	16.8%	33,308,135,415.04
18	Airways	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
1810	Airways - General	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
20	CLIMATE CHANGE	2,752,007,950.44	2,752,007,950.44	-	-	0.0%	2,752,007,950.44
2010	CLIMATE CHANGE - General	2,752,007,950.44	2,752,007,950.44	-	-	0.0%	2,752,007,950.44
23	Social Protection	14,255,294,316.67	14,255,294,316.67	4,281,389,519.47	4,281,389,519.47	30.0%	9,973,904,797.20
2305	Social Pensions and Old Age Support	7,890,579,259.61	7,890,579,259.61	3,180,903,986.34	3,180,903,986.34	40.3%	4,709,675,273.27
2307	Promote Emergency and Humanitarian Assistance	6,280,082,648.05	6,280,082,648.05	1,100,485,511.63	1,100,485,511.63	17.5%	5,179,597,136.42
2310	Social Protection Not Elsewhere Classified	84,632,409.00	84,632,409.00	21.50	21.50	0.0%	84,632,387.50

Table 16: Personnel Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	134,446,665,137.34	134,446,665,137.34	34,480,422,943.71	34,480,422,943.71	25.6%	99,966,242,193.63
01	Agriculture	1,497,980,458.34	1,497,980,458.34	259,993,528.47	259,993,528.47	17.4%	1,237,986,929.87
0101	Effective governance of the Agriculture Sector	1,497,980,458.34	1,497,980,458.34	259,993,528.47	259,993,528.47	17.4%	1,237,986,929.87
02	Societal Re-orientation	6,937,853,710.14	6,937,853,710.14	1,409,493,768.91	1,409,493,768.91	20.3%	5,528,359,941.23
0210	Societal Re-orientation - General	6,937,853,710.14	6,937,853,710.14	1,409,493,768.91	1,409,493,768.91	20.3%	5,528,359,941.23
03	Poverty Alleviation	168,361,865.54	168,361,865.54	-	-	0.0%	168,361,865.54
0310	Poverty Alleviation - General	168,361,865.54	168,361,865.54	-	-	0.0%	168,361,865.54
04	Health	15,676,198,735.06	15,676,198,735.06	3,100,261,131.43	3,100,261,131.43	19.8%	12,575,937,603.63
0401	Effective governance of the health system	15,676,198,735.06	15,676,198,735.06	3,100,261,131.43	3,100,261,131.43	19.8%	12,575,937,603.63
05	Education	72,534,461,086.44	72,534,461,086.44	17,937,425,343.65	17,937,425,343.65	24.7%	54,597,035,742.79
0501	Effective governance of the education system	72,035,144,360.19	72,035,144,360.19	17,790,878,097.75	17,790,878,097.75	24.7%	54,244,266,262.44
0503	Equity and inclusiveness in the provision of educational services	245,194,698.07	245,194,698.07	83,468,728.41	83,468,728.41	34.0%	161,725,969.66
0504	Improved quality of teaching and learning outcomes	192,500,000.00	192,500,000.00	47,447,981.81	47,447,981.81	24.6%	145,052,018.19
0505	Adequate infrastructure at all levels	26,156,921.01	26,156,921.01	5,549,887.68	5,549,887.68	21.2%	20,607,033.33
0506	Improved education information management system (EIMS)	35,465,107.16	35,465,107.16	10,080,648.00	10,080,648.00	28.4%	25,384,459.16
06	Housing and Urban Development	307,347,790.00	307,347,790.00	53,555,686.40	53,555,686.40	17.4%	253,792,103.60
0610	Housing and Urban Development - General	307,347,790.00	307,347,790.00	53,555,686.40	53,555,686.40	17.4%	253,792,103.60
07	Gender	210,128,203.27	210,128,203.27	49,462,300.88	49,462,300.88	23.5%	160,665,902.39
0710	Gender - General	210,128,203.27	210,128,203.27	49,462,300.88	49,462,300.88	23.5%	160,665,902.39
08	Youth	335,671,718.49	335,671,718.49	70,525,707.06	70,525,707.06	21.0%	265,146,011.43
0810	Youth - General	335,671,718.49	335,671,718.49	70,525,707.06	70,525,707.06	21.0%	265,146,011.43
09	Environmental Improvement	208,522,309.96	208,522,309.96	31,756,238.65	31,756,238.65	15.2%	176,766,071.31
0910	Environmental Improvement - General	208,522,309.96	208,522,309.96	31,756,238.65	31,756,238.65	15.2%	176,766,071.31
10	Water Resources and Rural Development	757,268,408.28	757,268,408.28	185,197,623.53	185,197,623.53	24.5%	572,070,784.75
1010	Water Resources and Rural Deve - General	757,268,408.28	757,268,408.28	185,197,623.53	185,197,623.53	24.5%	572,070,784.75
11	Information Communication and Technology	1,209,276,039.31	1,209,276,039.31	77,982,594.79	77,982,594.79	6.4%	1,131,293,444.52
1110	Information Communication and Technology - General	1,209,276,039.31	1,209,276,039.31	77,982,594.79	77,982,594.79	6.4%	1,131,293,444.52
12	Growing the Private Sector	733,159,297.15	733,159,297.15	53,276,319.32	53,276,319.32	7.3%	679,882,977.83
1210	Growing the Private Sector - General	733,159,297.15	733,159,297.15	53,276,319.32	53,276,319.32	7.3%	679,882,977.83
13	Reform of Government and Governance	25,014,954,051.66	25,014,954,051.66	7,832,551,927.27	7,832,551,927.27	31.3%	17,182,402,124.39
1310	Reform of Government and Governance - General	25,014,954,051.66	25,014,954,051.66	7,832,551,927.27	7,832,551,927.27	31.3%	17,182,402,124.39
16	Water Ways	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
1610	Water Ways - General	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
17	Road	928,526,103.70	928,526,103.70	240,149,003.01	240,149,003.01	25.9%	688,377,100.69
1710	Road - General	928,526,103.70	928,526,103.70	240,149,003.01	240,149,003.01	25.9%	688,377,100.69
20	CLIMATE CHANGE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
2010	CLIMATE CHANGE - General	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23	Social Protection	7,891,955,360.00	7,891,955,360.00	3,178,791,770.34	3,178,791,770.34	40.3%	4,713,163,589.66
2305	Social Pensions and Old Age Support	7,859,722,360.00	7,859,722,360.00	3,177,384,656.34	3,177,384,656.34	40.4%	4,682,337,703.66
2307	Promote Emergency and Humanitarian Assistance	32,233,000.00	32,233,000.00	1,407,114.00	1,407,114.00	4.4%	30,825,886.00

Table 17: Overhead Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	151,020,030,608.94	151,020,030,608.94	11,493,972,091.96	11,493,972,091.96	7.6%	139,526,058,516.99
01	Agriculture	1,742,331,009.60	1,742,331,009.60	2,000,466.51	2,000,466.51	0.1%	1,740,330,543.09
0101	Effective governance of the Agriculture Sector	1,742,331,009.60	1,742,331,009.60	2,000,466.51	2,000,466.51	0.1%	1,740,330,543.09
02	Societal Re-orientation	13,812,808,446.74	13,812,808,446.74	563,266,978.58	563,266,978.58	4.1%	13,249,541,468.16
0210	Societal Re-orientation - General	13,812,808,446.74	13,812,808,446.74	563,266,978.58	563,266,978.58	4.1%	13,249,541,468.16
03	Poverty Alleviation	1,247,610,670.06	1,247,610,670.06	-	-	0.0%	1,247,610,670.06
0310	Poverty Alleviation - General	1,247,610,670.06	1,247,610,670.06	-	-	0.0%	1,247,610,670.06
04	Health	4,360,216,264.38	4,360,216,264.38	530,817,666.84	530,817,666.84	12.2%	3,829,398,597.54
0401	Effective governance of the health system	4,306,833,643.32	4,306,833,643.32	529,817,471.84	529,817,471.84	12.3%	3,777,016,171.48
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	53,382,621.06	53,382,621.06	1,000,195.00	1,000,195.00	1.9%	52,382,426.06
05	Education	19,182,888,730.57	19,182,888,730.57	4,220,757,935.15	4,220,757,935.15	22.0%	14,962,130,795.42
0501	Effective governance of the education system	17,193,454,737.99	17,193,454,737.99	3,900,269,234.35	3,900,269,234.35	22.7%	13,293,185,503.65
0503	Equity and inclusiveness in the provision of educational services	18,757,067.79	18,757,067.79	500,703.50	500,703.50	2.7%	18,256,364.29
0504	Improved quality of teaching and learning outcomes	1,691,793,458.01	1,691,793,458.01	318,507,475.87	318,507,475.87	18.8%	1,373,285,982.14
0505	Adequate infrastructure at all levels	3,737,722.97	3,737,722.97	1,000,355.88	1,000,355.88	26.8%	2,737,367.09
0506	Improved education information management system (EIMS)	3,688,927.53	3,688,927.53	480,165.55	480,165.55	13.0%	3,208,761.98
0510	Education Sector Expenditures Not Elsewhere Classified	271,456,816.27	271,456,816.27	-	-	0.0%	271,456,816.27
06	Housing and Urban Development	162,930,202.34	162,930,202.34	11,061,665.35	11,061,665.35	6.8%	151,868,536.99
0610	Housing and Urban Development - General	162,930,202.34	162,930,202.34	11,061,665.35	11,061,665.35	6.8%	151,868,536.99
07	Gender	216,905,021.70	216,905,021.70	4,571,956.00	4,571,956.00	2.1%	212,333,065.70
0710	Gender - General	216,905,021.70	216,905,021.70	4,571,956.00	4,571,956.00	2.1%	212,333,065.70
08	Youth	880,174,605.89	880,174,605.89	122,739,010.25	122,739,010.25	13.9%	757,435,595.64
0810	Youth - General	880,174,605.89	880,174,605.89	122,739,010.25	122,739,010.25	13.9%	757,435,595.64
09	Environmental Improvement	124,240,000.00	124,240,000.00	-	-	0.0%	124,240,000.00
0910	Environmental Improvement - General	124,240,000.00	124,240,000.00	-	-	0.0%	124,240,000.00
10	Water Resources and Rural Development	467,182,703.26	467,182,703.26	14,091,077.50	14,091,077.50	3.0%	453,091,625.76
1010	Water Resources and Rural Deve - General	467,182,703.26	467,182,703.26	14,091,077.50	14,091,077.50	3.0%	453,091,625.76
11	Information Communication and Technology	432,819,614.00	432,819,614.00	4,499,085.50	4,499,085.50	1.0%	428,320,528.50
1110	Information Communication and Technology - General	432,819,614.00	432,819,614.00	4,499,085.50	4,499,085.50	1.0%	428,320,528.50
12	Growing the Private Sector	3,325,576,609.76	3,325,576,609.76	11,552,118.90	11,552,118.90	0.3%	3,314,024,490.86
1210	Growing the Private Sector - General	3,325,576,609.76	3,325,576,609.76	11,552,118.90	11,552,118.90	0.3%	3,314,024,490.86
13	Reform of Government and Governance	93,147,745,889.84	93,147,745,889.84	4,148,018,584.44	4,148,018,584.44	4.5%	88,999,727,305.40
1310	Reform of Government and Governance - General	93,147,745,889.84	93,147,745,889.84	4,148,018,584.44	4,148,018,584.44	4.5%	88,999,727,305.40
14	Power	317,878,333.62	317,878,333.62	129,913,985.87	129,913,985.87	40.9%	187,964,347.75
1410	Power - General	317,878,333.62	317,878,333.62	129,913,985.87	129,913,985.87	40.9%	187,964,347.75
16	Water Ways	352,815,224.00	352,815,224.00	4,040,288.50	4,040,288.50	1.1%	348,774,935.50
1610	Water Ways - General	352,815,224.00	352,815,224.00	4,040,288.50	4,040,288.50	1.1%	348,774,935.50
17	Road	4,016,181,569.48	4,016,181,569.48	624,043,523.44	624,043,523.44	15.5%	3,392,138,046.04
1710	Road - General	4,016,181,569.48	4,016,181,569.48	624,043,523.44	624,043,523.44	15.5%	3,392,138,046.04
20	CLIMATE CHANGE	880,076,452.44	880,076,452.44	-	-	0.0%	880,076,452.44
2010	CLIMATE CHANGE - General	880,076,452.44	880,076,452.44	-	-	0.0%	880,076,452.44
23	Social Protection	6,349,649,261.28	6,349,649,261.28	1,102,597,749.13	1,102,597,749.13	17.4%	5,247,051,512.15
2305	Social Pensions and Old Age Support	30,856,899.61	30,856,899.61	3,519,330.00	3,519,330.00	11.4%	27,337,569.61
2307	Promote Emergency and Humanitarian Assistance	6,234,159,952.66	6,234,159,952.66	1,099,078,397.63	1,099,078,397.63	17.6%	5,135,081,555.03
2310	Social Protection Not Elsewhere Classified	84,632,409.00	84,632,409.00	21.50	21.50	0.0%	84,632,387.50

Table 18: Capital Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	381,912,363,003.96	381,912,363,003.96	25,420,302,828.01	25,420,302,828.01	6.7%	356,492,060,175.95
01	Agriculture	20,220,447,009.19	20,220,447,009.19	6,321,326,614.20	6,321,326,614.20	31.3%	13,899,120,394.99
0101	Effective governance of the Agriculture Sector	2,108,477,571.13	2,108,477,571.13	45,953,500.00	45,953,500.00	2.2%	2,062,524,071.13
0102	Development of the livestock value chain	1,304,932,869.19	1,304,932,869.19	-	-	0.0%	1,304,932,869.19
0103	Enhancement of food production and productivity	9,342,145,705.98	9,342,145,705.98	6,275,373,114.20	6,275,373,114.20	67.2%	3,066,772,591.78
0104	Reduction of post-harvest losses	2,313,468,383.60	2,313,468,383.60	-	-	0.0%	2,313,468,383.60
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	228,350,000.00	228,350,000.00	-	-	0.0%	228,350,000.00
0106	Promotion of forest resource conservation and preservation of biodiversity	860,065,451.13	860,065,451.13	-	-	0.0%	860,065,451.13
0107	Promotion of enabling environment for increased agricultural development	4,063,007,028.16	4,063,007,028.16	-	-	0.0%	4,063,007,028.16
02	Societal Re-orientation	1,658,211,380.04	1,658,211,380.04	7,070,200.00	7,070,200.00	0.4%	1,651,141,180.04
0210	Societal Re-orientation - General	1,658,211,380.04	1,658,211,380.04	7,070,200.00	7,070,200.00	0.4%	1,651,141,180.04
03	Poverty Alleviation	3,546,731,460.09	3,546,731,460.09	168,840,000.00	168,840,000.00	4.8%	3,377,891,460.09
0310	Poverty Alleviation - General	3,546,731,460.09	3,546,731,460.09	168,840,000.00	168,840,000.00	4.8%	3,377,891,460.09
04	Health	24,823,189,717.23	24,823,189,717.23	134,092,038.81	134,092,038.81	0.5%	24,689,097,678.42
0401	Effective governance of the health system	1,370,921,149.81	1,370,921,149.81	-	-	0.0%	1,370,921,149.81
0402	Community engagement and participation in health	120,881,564.37	120,881,564.37	-	-	0.0%	120,881,564.37
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	3,671,298,308.81	3,671,298,308.81	7,783,000.00	7,783,000.00	0.2%	3,663,515,308.81
0405	Provision of adequate and modern health infrastructure for health services delivery	6,602,750,247.64	6,602,750,247.64	57,260,014.25	57,260,014.25	0.9%	6,545,490,233.39
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	12,583,104,261.97	12,583,104,261.97	-	-	0.0%	12,583,104,261.97
0407	Evidence generation and utilisation	424,234,184.63	424,234,184.63	69,049,024.56	69,049,024.56	16.3%	355,185,160.07
0409	Provision of universal health coverage and financial risk protection for citizens	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
05	Education	74,923,400,662.64	74,562,663,821.84	1,760,236,166.31	1,760,236,166.31	2.4%	72,802,427,655.53
0501	Effective governance of the education system	10,609,394,389.60	10,248,657,548.80	20,776,189.90	20,776,189.90	0.2%	10,227,881,358.90
0502	Increase in access, retention, and completion rate at all levels	397,991,769.86	397,991,769.86	-	-	0.0%	397,991,769.86
0504	Improved quality of teaching and learning outcomes	585,790,460.05	585,790,460.05	7,760,000.00	7,760,000.00	1.3%	578,030,460.05
0505	Adequate infrastructure at all levels	54,936,428,911.96	54,936,428,911.96	1,394,723,158.56	1,394,723,158.56	2.5%	53,541,705,753.40
0506	Improved education information management system (EIMS)	7,095,248,810.21	7,095,248,810.21	336,976,817.85	336,976,817.85	4.7%	6,758,271,992.36
0510	Education Sector Expenditures Not Elsewhere Classified	1,298,546,320.97	1,298,546,320.97	-	-	0.0%	1,298,546,320.97
06	Housing and Urban Development	50,179,209,882.54	50,179,209,882.54	1,632,693,268.00	1,632,693,268.00	3.3%	48,546,516,614.54
0610	Housing and Urban Development - General	50,179,209,882.54	50,179,209,882.54	1,632,693,268.00	1,632,693,268.00	3.3%	48,546,516,614.54
07	Gender	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
0710	Gender - General	132,200,000.00	132,200,000.00	-	-	0.0%	132,200,000.00
08	Youth	4,344,035,134.15	4,074,035,134.15	-	-	0.0%	4,074,035,134.15
0810	Youth - General	4,344,035,134.15	4,074,035,134.15	-	-	0.0%	4,074,035,134.15
09	Environmental Improvement	5,693,704,413.58	5,693,704,413.58	-	-	0.0%	5,693,704,413.58
0910	Environmental Improvement - General	5,693,704,413.58	5,693,704,413.58	-	-	0.0%	5,693,704,413.58
10	Water Resources and Rural Development	12,774,781,306.74	12,774,781,306.74	16,203,493.71	16,203,493.71	0.1%	12,758,577,813.03
1010	Water Resources and Rural Deve - General	12,774,781,306.74	12,774,781,306.74	16,203,493.71	16,203,493.71	0.1%	12,758,577,813.03
11	Information Communication and Technology	17,631,172,114.88	17,375,820,129.18	34,995,706.04	34,995,706.04	0.2%	17,340,824,423.14
1110	Information Communication and Technology - General	17,631,172,114.88	17,375,820,129.18	34,995,706.04	34,995,706.04	0.2%	17,340,824,423.14
12	Growing the Private Sector	18,600,000,000.00	18,600,000,000.00	-	-	0.0%	18,600,000,000.00
1210	Growing the Private Sector - General	18,600,000,000.00	18,600,000,000.00	-	-	0.0%	18,600,000,000.00
13	Reform of Government and Governance	87,461,458,216.26	93,715,900,633.19	9,489,052,345.72	9,489,052,345.72	10.1%	84,226,848,287.47
1310	Reform of Government and Governance - General	87,461,458,216.26	93,715,900,633.19	9,489,052,345.72	9,489,052,345.72	10.1%	84,226,848,287.47
14	Power	13,707,968,054.17	12,707,968,054.17	1,350,000.00	1,350,000.00	0.0%	12,706,618,054.17
1410	Power - General	13,707,968,054.17	12,707,968,054.17	1,350,000.00	1,350,000.00	0.0%	12,706,618,054.17
16	Water Ways	2,712,668,000.00	2,712,668,000.00	-	-	0.0%	2,712,668,000.00
1610	Water Ways - General	2,712,668,000.00	2,712,668,000.00	-	-	0.0%	2,712,668,000.00
17	Road	38,298,257,349.72	34,929,903,759.29	5,854,442,995.22	5,854,442,995.22	16.8%	29,075,460,764.07
1710	Road - General	38,298,257,349.72	34,929,903,759.29	5,854,442,995.22	5,854,442,995.22	16.8%	29,075,460,764.07
18	Airways	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
1810	Airways - General	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72
20	CLIMATE CHANGE	1,861,117,617.99	1,861,117,617.99	-	-	0.0%	1,861,117,617.99
2010	CLIMATE CHANGE - General	1,861,117,617.99	1,861,117,617.99	-	-	0.0%	1,861,117,617.99

Table 19: Other Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification

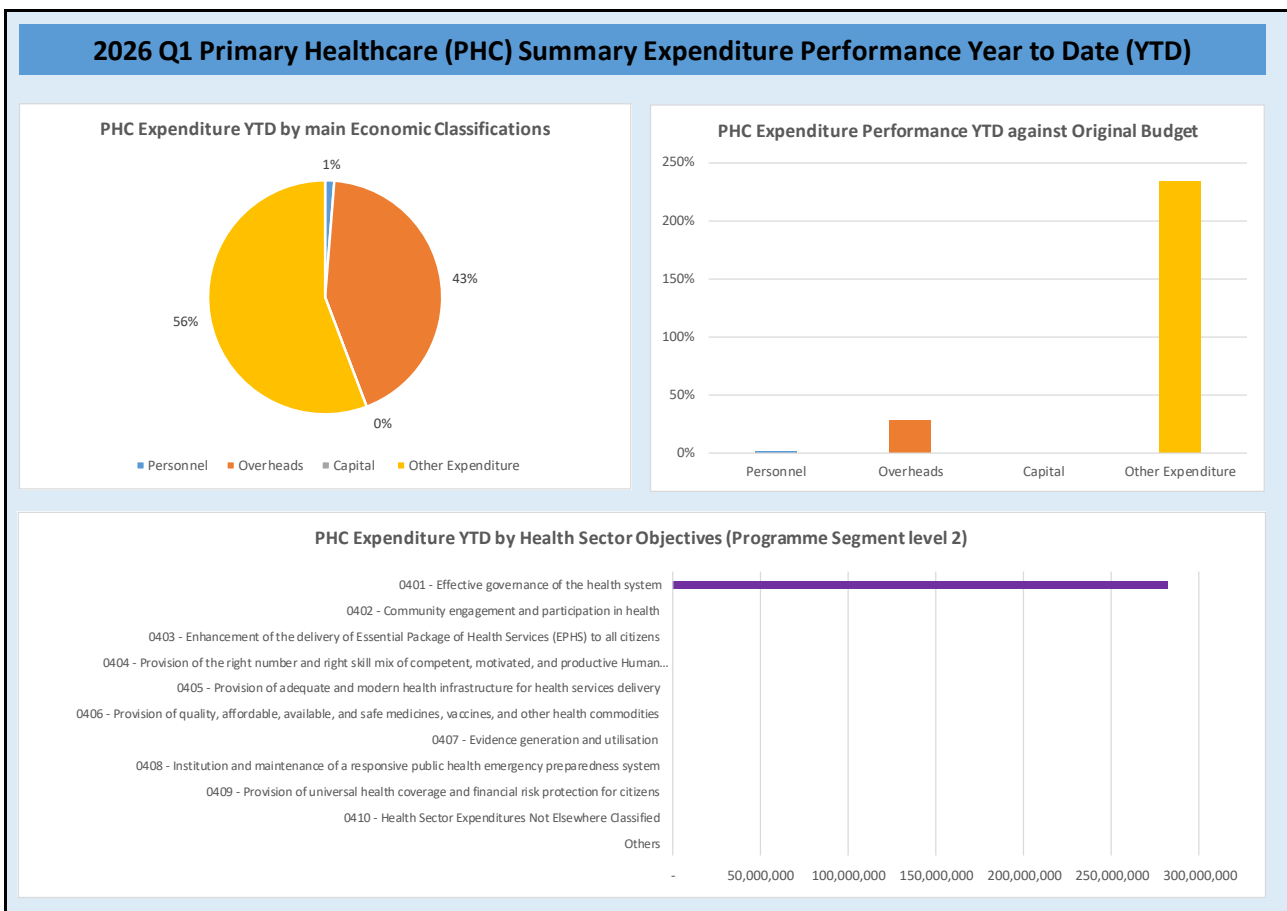
Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	27,632,178,937.03	27,632,178,937.03	10,885,657,646.45	10,885,657,646.45	39.4%	16,746,521,290.58
01	Agriculture	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
0101	Effective governance of the Agriculture Sector	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
02	Societal Re-orientation	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
0210	Societal Re-orientation - General	9,400,000.00	9,400,000.00	1,050,000.00	1,050,000.00	11.2%	8,350,000.00
03	Poverty Alleviation	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
0310	Poverty Alleviation - General	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
04	Health	133,171,792.24	133,171,792.24	159,215,057.07	159,215,057.07	119.6%	- 26,043,264.83
0401	Effective governance of the health system	124,101,300.82	124,101,300.82	159,215,057.07	159,215,057.07	128.3%	- 35,113,756.25
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	9,070,491.41	9,070,491.41	-	-	0.0%	9,070,491.41
05	Education	311,832,756.06	311,832,756.06	50,000.00	50,000.00	0.0%	311,782,756.06
0501	Effective governance of the education system	162,035,350.81	162,035,350.81	50,000.00	50,000.00	0.0%	161,985,350.81
0504	Improved quality of teaching and learning outcomes	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	142,797,405.25	142,797,405.25	-	-	0.0%	142,797,405.25
07	Gender	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00
0710	Gender - General	11,937,950.00	11,937,950.00	5,000,000.00	5,000,000.00	41.9%	6,937,950.00
08	Youth	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
0810	Youth - General	78,159,983.75	78,159,983.75	126,323,520.00	126,323,520.00	161.6%	- 48,163,536.25
11	Information Communication and Technology	162,109,073.11	162,109,073.11	-	-	0.0%	162,109,073.11
1110	Information Communication and Technology - General	162,109,073.11	162,109,073.11	-	-	0.0%	162,109,073.11
12	Growing the Private Sector	2,259,869,100.00	2,259,869,100.00	-	-	0.0%	2,259,869,100.00
1210	Growing the Private Sector - General	2,259,869,100.00	2,259,869,100.00	-	-	0.0%	2,259,869,100.00
13	Reform of Government and Governance	23,440,177,943.58	23,440,177,943.58	10,575,355,604.62	10,575,355,604.62	45.1%	12,864,822,338.96
1310	Reform of Government and Governance - General	23,440,177,943.58	23,440,177,943.58	10,575,355,604.62	10,575,355,604.62	45.1%	12,864,822,338.96
14	Power	193,793.91	193,793.91	-	-	0.0%	193,793.91
1410	Power - General	193,793.91	193,793.91	-	-	0.0%	193,793.91
17	Road	170,822,969.00	170,822,969.00	18,663,464.76	18,663,464.76	10.9%	152,159,504.24
1710	Road - General	170,822,969.00	170,822,969.00	18,663,464.76	18,663,464.76	10.9%	152,159,504.24
20	CLIMATE CHANGE	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
2010	CLIMATE CHANGE - General	5,813,880.00	5,813,880.00	-	-	0.0%	5,813,880.00
23	Social Protection	13,689,695.39	13,689,695.39	-	-	0.0%	13,689,695.39
2307	Promote Emergency and Humanitarian Assistance	13,689,695.39	13,689,695.39	-	-	0.0%	13,689,695.39

3 Primary Healthcare Budget Performance

3.A Overview

The approved Primary Health Care budget for the 2025 fiscal year is ₦2,721,532,878.23, comprising ₦217,418,015.66 from the Administration Sector and ₦2,504,114,862.57 from the Social Sector. For the first quarter of 2026, a total of ₦281,668,725.69 was expended, representing 10.8% of the total approved PHC budget. Specifically, the Social Sector accounted for the entire ₦281,668,725.69 expenditure, translating to a 11.2% performance rate against its approved PHC budget, while the Administration Sector recorded zero performance during the period under review.

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
01000000000	ADMINISTRATION SECTOR:	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66
01110000000	Government House Administration	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66
011100500100	Sustainable Development Goals (SDGs)	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66
05000000000	SOCIAL SECTOR:	2,504,114,862.57	2,504,114,862.57	281,668,725.69	281,668,725.69	11.2%	2,222,446,136.88
05210000000	Ministry of Health and Human Services	2,178,323,226.36	2,178,323,226.36	281,668,725.69	281,668,725.69	12.9%	1,896,654,500.67
052100100100	Ministry of Health and Human Services	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
052100200100	Benue State Health Insurance Agency	1,066,647,109.52	1,066,647,109.52	265,979,754.77	265,979,754.77	24.9%	800,667,354.75
052102700100	Benue State Primary Health Care Board	111,676,116.84	111,676,116.84	15,688,970.92	15,688,970.92	14.0%	95,987,145.92
05440000000	Ministry of Humanitarian Affairs and Disaster Management	325,791,636.21	325,791,636.21	-	-	0.0%	325,791,636.21
054400100100	Ministry of Humanitarian Affairs and Disaster Management	325,791,636.21	325,791,636.21	-	-	0.0%	325,791,636.21

Table 21: Primary Healthcare Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
707	HEALTH	2,178,323,226.36	2,178,323,226.36	281,668,725.69	281,668,725.69	12.9%	1,896,654,500.67
7074	PUBLIC HEALTH SERVICES	1,178,323,226.36	1,178,323,226.36	281,668,725.69	281,668,725.69	23.9%	896,654,500.67
70741	PUBLIC HEALTH SERVICES	1,178,323,226.36	1,178,323,226.36	281,668,725.69	281,668,725.69	23.9%	896,654,500.67
7076	HEALTH N.E.C.	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
70761	HEALTH N.E.C.	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
710	SOCIAL PROTECTION	543,209,651.87	543,209,651.87	-	-	0.0%	543,209,651.87
7109	SOCIAL PROTECTION N.E.C.	543,209,651.87	543,209,651.87	-	-	0.0%	543,209,651.87
71091	SOCIAL PROTECTION N.E.C.	543,209,651.87	543,209,651.87	-	-	0.0%	543,209,651.87

Table 22: Primary Healthcare Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
04	Health	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
0401	Effective governance of the health system	1,178,323,226.36	1,178,323,226.36	281,668,725.69	281,668,725.69	23.9%	896,654,500.67
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66
0405	Provision of adequate and modern health infrastructure for health services delivery	1,325,791,636.21	1,325,791,636.21	-	-	0.0%	1,325,791,636.21

Table 23: Primary Healthcare Expenditure by Economic Classification

Benue State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
2	EXPENDITURES	2,721,532,878.23	2,721,532,878.23	281,668,725.69	281,668,725.69	10.3%	2,439,864,152.54
21	PERSONNEL COST	673,669,954.29	673,669,954.29	3,549,416.49	3,549,416.49	0.5%	670,120,537.80
2101	SALARY	73,169,954.29	73,169,954.29	3,159,416.49	3,159,416.49	4.3%	70,010,537.80
210101	SALARIES AND WAGES	73,169,954.29	73,169,954.29	3,159,416.49	3,159,416.49	4.3%	70,010,537.80
21010101	SALARY	12,531,383.00	12,531,383.00	3,159,416.49	3,159,416.49	25.2%	9,371,966.51
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	60,638,571.29	60,638,571.29	-	-	0.0%	60,638,571.29
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	600,500,000.00	600,500,000.00	390,000.00	390,000.00	0.1%	600,110,000.00
210201	ALLOWANCES	2,500,000.00	2,500,000.00	390,000.00	390,000.00	15.6%	2,110,000.00
21020101	NON REGULAR ALLOWANCES	2,500,000.00	2,500,000.00	390,000.00	390,000.00	15.6%	2,110,000.00
210202	SOCIAL CONTRIBUTIONS	598,000,000.00	598,000,000.00	-	-	0.0%	598,000,000.00
21020201	NHIS CONTRIBUTION	598,000,000.00	598,000,000.00	-	-	0.0%	598,000,000.00
22	OTHER RECURRENT COSTS	495,932,546.23	495,932,546.23	278,119,309.20	278,119,309.20	56.1%	217,813,237.03
2202	OVERHEAD COST	428,789,277.27	428,789,277.27	121,024,252.13	121,024,252.13	28.2%	307,765,025.14
220201	TRAVEL & TRANSPORT - GENERAL	17,689,351.54	17,689,351.54	1,829,000.00	1,829,000.00	10.3%	15,860,351.54
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,881,535.39	5,881,535.39	579,000.00	579,000.00	9.8%	5,302,535.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,807,816.16	11,807,816.16	1,250,000.00	1,250,000.00	10.6%	10,557,816.16
220202	UTILITIES - GENERAL	26,447,073.12	26,447,073.12	2,261,800.00	2,261,800.00	8.6%	24,185,273.12
22020201	ELECTRICITY CHARGES	3,656,909.00	3,656,909.00	355,000.00	355,000.00	9.7%	3,301,909.00
22020202	TELEPHONE CHARGES	193,793.89	193,793.89	10,000.00	10,000.00	5.2%	183,793.89
22020203	INTERNET ACCESS CHARGES	2,955,357.02	2,955,357.02	351,400.00	351,400.00	11.9%	2,603,957.02
22020204	SATELLITE BROADCASTING ACCESS CHARGES	654,054.67	654,054.67	53,400.00	53,400.00	8.2%	600,654.67
22020205	WATER RATES	363,363.34	363,363.34	42,000.00	42,000.00	11.6%	321,363.34
22020206	SEWERAGE CHARGES	213,173.67	213,173.67	-	-	0.0%	213,173.67
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	18,410,421.54	18,410,421.54	1,450,000.00	1,450,000.00	7.9%	16,960,421.54
220203	MATERIALS & SUPPLIES - GENERAL	19,098,388.94	19,098,388.94	1,758,500.00	1,758,500.00	9.2%	17,339,888.94
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,571,575.23	5,571,575.23	866,000.00	866,000.00	15.5%	4,705,575.23
22020302	BOOKS	96,897.00	96,897.00	-	-	0.0%	96,897.00
22020303	NEWSPAPERS	363,363.34	363,363.34	-	-	0.0%	363,363.34
22020304	MAGAZINES & PERIODICALS	33,914.00	33,914.00	-	-	0.0%	33,914.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	4,602,605.69	4,602,605.69	892,500.00	892,500.00	19.4%	3,710,105.69
22020306	PRINTING OF SECURITY DOCUMENTS	2,131,732.68	2,131,732.68	-	-	0.0%	2,131,732.68
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	726,727.00	726,727.00	-	-	0.0%	726,727.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	145,345.00	145,345.00	-	-	0.0%	145,345.00
22020309	UNIFORMS & OTHER CLOTHING	339,139.00	339,139.00	-	-	0.0%	339,139.00
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	242,242.00	242,242.00	-	-	0.0%	242,242.00
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	4,844,848.00	4,844,848.00	-	-	0.0%	4,844,848.00
220204	MAINTENANCE SERVICES - GENERAL	15,145,694.06	15,145,694.06	3,343,475.20	3,343,475.20	22.1%	11,802,218.86
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,183,987.42	5,183,987.42	166,000.00	166,000.00	3.2%	5,017,987.42
22020402	MAINTENANCE OF OFFICE FURNITURE	1,824,926.88	1,824,926.88	-	-	0.0%	1,824,926.88
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,405,006.15	1,405,006.15	1,650,775.20	1,650,775.20	117.5%	245,769.05
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,999,660.00	2,999,660.00	885,000.00	885,000.00	29.5%	2,114,660.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,268,970.01	2,268,970.01	226,000.00	226,000.00	10.0%	2,042,970.01
22020406	OTHER MAINTENANCE SERVICES	1,366,246.60	1,366,246.60	415,700.00	415,700.00	30.4%	950,546.60
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	96,897.00	96,897.00	-	-	0.0%	96,897.00
220205	TRAINING - GENERAL	4,537,939.00	4,537,939.00	750,000.00	750,000.00	16.5%	3,787,939.00
22020501	LOCAL TRAINING	4,537,939.00	4,537,939.00	750,000.00	750,000.00	16.5%	3,787,939.00
220206	OTHER SERVICES - GENERAL	3,825,188.02	3,825,188.02	537,000.00	537,000.00	14.0%	3,288,188.02

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020601	SECURITY SERVICES	2,616,217.68	2,616,217.68	258,000.00	258,000.00	9.9%	2,358,217.68
22020602	OFFICE RENT	678,279.00	678,279.00	-	-	0.0%	678,279.00
22020605	CLEANING & FUMIGATION SERVICES	530,691.34	530,691.34	279,000.00	279,000.00	52.6%	251,691.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,734,984.08	15,734,984.08	9,955,000.00	9,955,000.00	63.3%	5,779,984.08
22020701	FINANCIAL CONSULTING	1,119,159.68	1,119,159.68	-	-	0.0%	1,119,159.68
22020702	INFORMATION TECHNOLOGY CONSULTING	2,761,563.37	2,761,563.37	-	-	0.0%	2,761,563.37
22020703	LEGAL SERVICES	242,242.00	242,242.00	-	-	0.0%	242,242.00
22020708	MEDICAL CONSULTING	193,794.00	193,794.00	-	-	0.0%	193,794.00
22020709	AUDITING OF ACCOUNTS	7,348,553.03	7,348,553.03	5,955,000.00	5,955,000.00	81.0%	1,393,553.03
22020710	OTHER GENERAL SERVICES	4,069,672.00	4,069,672.00	4,000,000.00	4,000,000.00	98.3%	69,672.00
220208	FUEL & LUBRICANTS - GENERAL	12,182,628.52	12,182,628.52	1,323,000.00	1,323,000.00	10.9%	10,859,628.52
22020801	MOTOR VEHICLE FUEL COST	7,945,550.52	7,945,550.52	730,000.00	730,000.00	9.2%	7,215,550.52
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.00	339,139.00	110,000.00	110,000.00	32.4%	229,139.00
22020803	PLANT / GENERATOR FUEL COST	3,897,939.00	3,897,939.00	483,000.00	483,000.00	12.4%	3,414,939.00
220209	FINANCIAL CHARGES - GENERAL	2,761,562.37	2,761,562.37	16,215.93	16,215.93	0.6%	2,745,346.44
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,422,423.37	2,422,423.37	16,215.93	16,215.93	0.7%	2,406,207.44
22020902	INSURANCE PREMIUM	339,139.00	339,139.00	-	-	0.0%	339,139.00
220210	MISCELLANEOUS EXPENSES GENERAL	311,366,467.62	311,366,467.62	99,250,261.00	99,250,261.00	31.9%	212,116,206.62
22021001	REFRESHMENT & MEALS	4,606,909.00	4,606,909.00	361,000.00	361,000.00	7.8%	4,245,909.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,170,374.89	7,170,374.89	1,008,000.00	1,008,000.00	14.1%	6,162,374.89
22021003	PUBLICITY & ADVERTISEMENTS	27,884,708.65	27,884,708.65	4,226,840.00	4,226,840.00	15.2%	23,657,868.65
22021004	MEDICAL EXPENSES-LOCAL	257,400,380.34	257,400,380.34	93,284,421.00	93,284,421.00	36.2%	164,115,959.34
22021006	POSTAGES & COURIER SERVICES	121,138.95	121,138.95	-	-	0.0%	121,138.95
22021007	WELFARE PACKAGES	1,986,388.02	1,986,388.02	250,000.00	250,000.00	12.6%	1,736,388.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,607,574.77	5,607,574.77	120,000.00	120,000.00	2.1%	5,487,574.77
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	1,744,145.00	1,744,145.00	-	-	0.0%	1,744,145.00
22021021	SPECIAL DAYS/CELEBRATIONS	4,844,848.00	4,844,848.00	-	-	0.0%	4,844,848.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	67,143,268.95	67,143,268.95	157,095,057.07	157,095,057.07	234.0%	- 89,951,788.12
220401	LOCAL GRANTS AND CONTRIBUTIONS	67,143,268.95	67,143,268.95	157,095,057.07	157,095,057.07	234.0%	- 89,951,788.12
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	67,143,268.95	67,143,268.95	157,095,057.07	157,095,057.07	234.0%	- 89,951,788.12
23	CAPITAL EXPENDITURE	1,551,930,377.71	1,551,930,377.71	-	-	0.0%	1,551,930,377.71
2301	FIXED ASSETS PURCHASED	334,512,362.05	334,512,362.05	-	-	0.0%	334,512,362.05
230101	PURCHASE OF FIXED ASSETS - GENERAL	334,512,362.05	334,512,362.05	-	-	0.0%	334,512,362.05
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,720,725.84	8,720,725.84	-	-	0.0%	8,720,725.84
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	325,791,636.21	325,791,636.21	-	-	0.0%	325,791,636.21
2302	CONSTRUCTION / PROVISION	1,217,418,015.66	1,217,418,015.66	-	-	0.0%	1,217,418,015.66
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,217,418,015.66	1,217,418,015.66	-	-	0.0%	1,217,418,015.66
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,217,418,015.66	1,217,418,015.66	-	-	0.0%	1,217,418,015.66

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Benue State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF 9NO PRIMARY HEALTH CARES CLINIC IN 3 SENATORIAL ZONES	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66	
052100100100 - Ministry of Health and Human Services	RENOVATION OF PHCS (2 BEDROOM STAFF QUARTER, FENCE WITH GATE,	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
052102700100 - Benue State Primary Health Care Board	PURCHASE OF 10NO. SET OF EXEC OFFICE CHAIRS & TABLES, DIGITAL LOCK SAFE &	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
052102700100 - Benue State Primary Health Care Board	PURCHASE OF FIRE EXTINGUISHERS WITHIN OFFICE PREMISES	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
052102700100 - Benue State Primary Health Care Board	PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
054400100100 - Ministry of Humanitarian Affairs and	PURCHASE FOR HEALTH/ MEDICAL EQUIPMENT FOR IDPs IN BENUE STATE	325,791,636.21	325,791,636.21	-	-	0.0%	325,791,636.21	

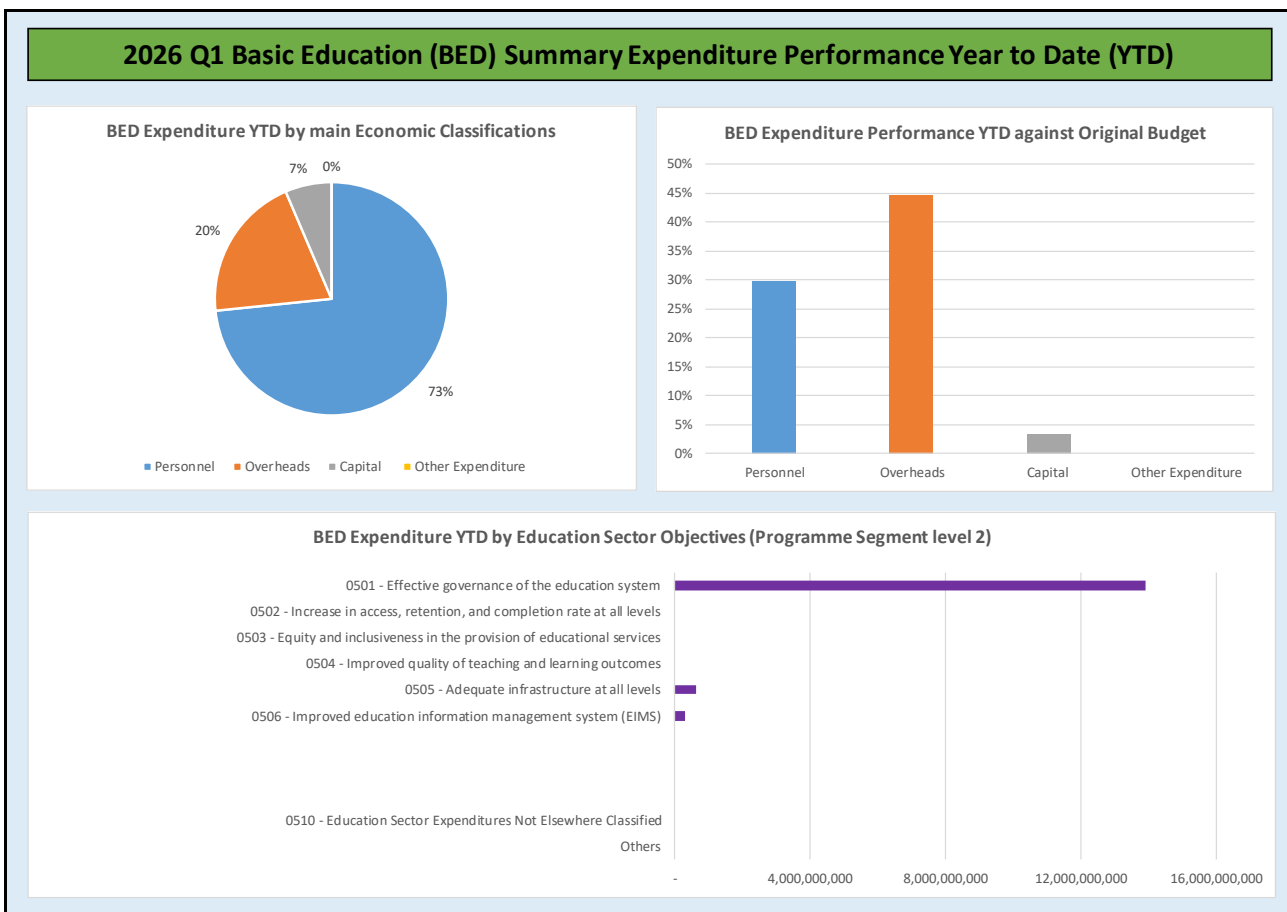
4 Basic Education Budget Performance

4.A Overview

The approved Basic Education budget for the 2026 fiscal year is ₦70,973,691,680.41, comprising a cumulative total of ₦7,109,285,168.92 from the Economic Sector and ₦63,864,406,511.49 from the Social Sector.

In the first quarter of 2026, the Basic Education budget performance shows an expenditure of ₦293,960,222.34, representing 3.9% of the total approved Basic Education budget. Furthermore, while the Social Sector expended ₦293,960,222.34, achieving 5.7% of its approved budget, the Administration Sector recorded zero budget performance during the period under review.

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
020000000000	ECONOMIC SECTOR:	7,109,285,168.92	7,109,285,168.92	-	-	0.0%	7,109,285,168.92
023800000000	Benue State Budget and Economic Planning Commission	7,109,285,168.92	7,109,285,168.92	-	-	0.0%	7,109,285,168.92
023800100100	Benue State Budget and Economic Planning Commission	7,109,285,168.92	7,109,285,168.92	-	-	0.0%	7,109,285,168.92
050000000000	SOCIAL SECTOR:	63,864,406,511.49	63,864,406,511.49	14,875,665,771.99	14,875,665,771.99	23.3%	48,988,740,739.50
051700000000	Ministry of Education and Knowledge Management	63,864,406,511.49	63,864,406,511.49	14,875,665,771.99	14,875,665,771.99	23.3%	48,988,740,739.50
051700300100	Benue State Universal Basic Education Board (SUBEB)	63,864,406,511.49	63,864,406,511.49	14,875,665,771.99	14,875,665,771.99	23.3%	48,988,740,739.50

Table 26: Basic Education Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
709	EDUCATION	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
7091	PRE- PRIMARY AND PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
70912	PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42

Table 27: Basic Education Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
05	Education	63,864,406,511.49	63,864,406,511.49	14,875,665,771.99	14,875,665,771.99	23.3%	48,988,740,739.50
0501	Effective governance of the education system	44,231,992,173.64	44,231,992,173.64	13,927,410,236.79	13,927,410,236.79	31.5%	30,304,581,936.86
0505	Adequate infrastructure at all levels	17,562,414,337.85	17,562,414,337.85	643,436,694.10	643,436,694.10	3.7%	16,918,977,643.75
0506	Improved education information management system (EIMS)	2,070,000,000.00	2,070,000,000.00	304,818,841.10	304,818,841.10	14.7%	1,765,181,158.90
13	Reform of Government and Governance	7,109,285,168.92	7,109,285,168.92	-	-	0.0%	7,109,285,168.92
1310	Reform of Government and Governance - General	7,109,285,168.92	7,109,285,168.92	-	-	0.0%	7,109,285,168.92

Table 28: Basic Education Expenditure by Economic Classification

Benue State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
2	EXPENDITURES	70,973,691,680.41	70,973,691,680.41	14,875,665,771.99	14,875,665,771.99	21.0%	56,098,025,908.42
21	PERSONNEL COST	36,734,737,236.60	36,734,737,236.60	10,912,553,775.75	10,912,553,775.75	29.7%	25,822,183,460.85
2101	SALARY	36,734,737,236.60	36,734,737,236.60	10,912,553,775.75	10,912,553,775.75	29.7%	25,822,183,460.85
210101	SALARIES AND WAGES	36,734,737,236.60	36,734,737,236.60	10,912,553,775.75	10,912,553,775.75	29.7%	25,822,183,460.85
21010101	SALARY	36,734,737,236.60	36,734,737,236.60	10,912,553,775.75	10,912,553,775.75	29.7%	25,822,183,460.85
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000.00	40,000,000.00	1,832,000.00	1,832,000.00	4.6%	38,168,000.00
210201	ALLOWANCES	40,000,000.00	40,000,000.00	1,832,000.00	1,832,000.00	4.6%	38,168,000.00
21020101	NON REGULAR ALLOWANCES	40,000,000.00	40,000,000.00	1,832,000.00	1,832,000.00	4.6%	38,168,000.00
22	OTHER RECURRENT COSTS	6,716,765,603.71	6,716,765,603.71	3,004,448,271.14	3,004,448,271.14	44.7%	3,712,317,332.58
2202	OVERHEAD COST	6,716,765,603.71	6,716,765,603.71	3,004,448,271.14	3,004,448,271.14	44.7%	3,712,317,332.58
220201	TRAVEL & TRANSPORT - GENERAL	57,236,926.98	57,236,926.98	21,786,221.15	21,786,221.15	38.1%	35,450,705.83
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,500,000.00	13,500,000.00	6,073,580.00	6,073,580.00	45.0%	7,426,420.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,936,926.98	23,936,926.98	15,712,641.15	15,712,641.15	65.6%	8,224,285.83
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	19,800,000.00	19,800,000.00	-	-	0.0%	19,800,000.00
220202	UTILITIES - GENERAL	5,158,000.00	5,158,000.00	160,000.00	160,000.00	3.1%	4,998,000.00
22020203	INTERNET ACCESS CHARGES	5,158,000.00	5,158,000.00	160,000.00	160,000.00	3.1%	4,998,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,536,074,951.29	2,536,074,951.29	2,763,821,646.40	2,763,821,646.40	109.0%	- 227,746,695.11
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	221,651,672.27	221,651,672.27	13,300,000.00	13,300,000.00	6.0%	208,351,672.27
22020302	BOOKS	1,003,698,350.02	1,003,698,350.02	953,518,396.40	953,518,396.40	95.0%	50,179,953.62
22020305	PRINTING OF NON SECURITY DOCUMENTS	183,768,765.27	183,768,765.27	24,082,500.00	24,082,500.00	13.1%	159,686,265.27
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,105,956,163.72	1,105,956,163.72	1,772,920,750.00	1,772,920,750.00	160.3%	- 666,964,586.28
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	203,358,450.73	203,358,450.73	22,392,500.00	22,392,500.00	11.0%	180,965,950.73
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	128,068,667.49	128,068,667.49	9,810,000.00	9,810,000.00	7.7%	118,258,667.49
22020402	MAINTENANCE OF OFFICE FURNITURE	281,001.17	281,001.17	3,094,000.00	3,094,000.00	1101.1%	- 2,812,998.83
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,938,012.46	6,938,012.46	4,515,000.00	4,515,000.00	65.1%	2,423,012.46
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,505,851.10	18,505,851.10	-	-	0.0%	18,505,851.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	49,120,000.00	49,120,000.00	4,973,500.00	4,973,500.00	10.1%	44,146,500.00
22020406	OTHER MAINTENANCE SERVICES	444,918.51	444,918.51	-	-	0.0%	444,918.51
220205	TRAINING - GENERAL	1,795,584,991.84	1,795,584,991.84	8,418,000.00	8,418,000.00	0.5%	1,787,166,991.84
22020501	LOCAL TRAINING	1,794,648,321.29	1,794,648,321.29	8,418,000.00	8,418,000.00	0.5%	1,786,230,321.29
22020502	INTERNATIONAL TRAINING	936,670.55	936,670.55	-	-	0.0%	936,670.55
220206	OTHER SERVICES - GENERAL	513,145,804.43	513,145,804.43	45,576,000.00	45,576,000.00	8.9%	467,569,804.43
22020601	SECURITY SERVICES	320,078,000.00	320,078,000.00	45,576,000.00	45,576,000.00	14.2%	274,502,000.00
22020602	OFFICE RENT	458,968.57	458,968.57	-	-	0.0%	458,968.57
22020603	RESIDENTIAL RENT	15,374,668.22	15,374,668.22	-	-	0.0%	15,374,668.22
22020605	CLEANING & FUMIGATION SERVICES	177,234,167.64	177,234,167.64	-	-	0.0%	177,234,167.64
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	521,894,474.80	521,894,474.80	2,000,000.00	2,000,000.00	0.4%	519,894,474.80
22020701	FINANCIAL CONSULTING	20,749,336.44	20,749,336.44	-	-	0.0%	20,749,336.44
22020702	INFORMATION TECHNOLOGY CONSULTING	196,645,138.36	196,645,138.36	-	-	0.0%	196,645,138.36
22020703	LEGAL SERVICES	111,000,000.00	111,000,000.00	2,000,000.00	2,000,000.00	1.8%	109,000,000.00
22020704	ENGINEERING SERVICES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020706	SURVEYING SERVICES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
22020707	AGRICULTURAL CONSULTING	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22020709	AUDITING OF ACCOUNTS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	209,044,370.67	209,044,370.67	21,650,000.00	21,650,000.00	10.4%	187,394,370.67
22020801	MOTOR VEHICLE FUEL COST	150,244,370.67	150,244,370.67	18,170,000.00	18,170,000.00	12.1%	132,074,370.67

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020803	PLANT / GENERATOR FUEL COST	58,800,000.00	58,800,000.00	3,480,000.00	3,480,000.00	5.9%	55,320,000.00
220209	FINANCIAL CHARGES - GENERAL	1,310,174.48	1,310,174.48	91,859.06	91,859.06	7.0%	1,218,315.42
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,310,174.48	1,310,174.48	91,859.06	91,859.06	7.0%	1,218,315.42
220210	MISCELLANEOUS EXPENSES GENERAL	873,957,458.49	873,957,458.49	118,552,044.53	118,552,044.53	13.6%	755,405,413.96
22021001	REFRESHMENT & MEALS	65,645,066.68	65,645,066.68	18,293,500.00	18,293,500.00	27.9%	47,351,566.68
22021002	HONORARIUM & SITTING ALLOWANCE	239,766,000.00	239,766,000.00	36,418,000.00	36,418,000.00	15.2%	203,348,000.00
22021003	PUBLICITY & ADVERTISEMENTS	180,000,000.00	180,000,000.00	30,969,000.00	30,969,000.00	17.2%	149,031,000.00
22021004	MEDICAL EXPENSES-LOCAL	15,200,000.00	15,200,000.00	-	-	0.0%	15,200,000.00
22021007	WELFARE PACKAGES	152,584,596.14	152,584,596.14	30,111,456.15	30,111,456.15	19.7%	122,473,139.99
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	25,600,000.00	25,600,000.00	-	-	0.0%	25,600,000.00
22021009	SPORTING ACTIVITIES	103,501,795.67	103,501,795.67	2,760,088.38	2,760,088.38	2.7%	100,741,707.29
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	51,500,000.00	51,500,000.00	-	-	0.0%	51,500,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	40,160,000.00	40,160,000.00	-	-	0.0%	40,160,000.00
23	CAPITAL EXPENDITURE	27,482,188,840.10	27,482,188,840.10	956,831,725.10	956,831,725.10	3.5%	26,525,357,115.00
2301	FIXED ASSETS PURCHASED	5,391,380,794.95	5,391,380,794.95	304,818,841.10	304,818,841.10	5.7%	5,086,561,953.85
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,391,380,794.95	5,391,380,794.95	304,818,841.10	304,818,841.10	5.7%	5,086,561,953.85
23010105	PURCHASE OF MOTOR VEHICLES	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	46,380,794.95	46,380,794.95	-	-	0.0%	46,380,794.95
23010113	PURCHASE OF COMPUTERS	1,870,000,000.00	1,870,000,000.00	304,818,841.10	304,818,841.10	16.3%	1,565,181,158.90
23010114	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,760,000,000.00	2,760,000,000.00	-	-	0.0%	2,760,000,000.00
2302	CONSTRUCTION / PROVISION	21,140,952,479.72	21,140,952,479.72	606,854,881.60	606,854,881.60	2.9%	20,534,097,598.12
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,140,952,479.72	21,140,952,479.72	606,854,881.60	606,854,881.60	2.9%	20,534,097,598.12
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	348,500,000.00	348,500,000.00	-	-	0.0%	348,500,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	12,691,285,168.92	12,691,285,168.92	404,400,871.31	404,400,871.31	3.2%	12,286,884,297.61
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	73,000,000.00	73,000,000.00	-	-	0.0%	73,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,728,167,310.80	7,728,167,310.80	202,454,010.29	202,454,010.29	2.6%	7,525,713,300.51
2303	REHABILITATION / REPAIRS	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
2305	OTHER CAPITAL PROJECTS	903,355,565.43	903,355,565.43	45,158,002.40	45,158,002.40	5.0%	858,197,563.03
230501	ACQUISITION OF NON TANGIBLE ASSETS	903,355,565.43	903,355,565.43	45,158,002.40	45,158,002.40	5.0%	858,197,563.03
23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	29,043,812.50	29,043,812.50	5.8%	470,956,187.50
23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23050103	MONITORING AND EVALUATION	203,355,565.43	203,355,565.43	16,114,189.90	16,114,189.90	7.9%	187,241,375.53

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Benue State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
023800100100 - Benue State Budget and Economic	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE	3,554,642,584.46	3,554,642,584.46	-	-	0.0%	3,554,642,584.46	
023800100100 - Benue State Budget and Economic	CONSTRUCTION OF INFRASTRUCTURE IN SECONDARY SCHOOLS IN THE STATE	3,554,642,584.46	3,554,642,584.46	-	-	0.0%	3,554,642,584.46	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 3NO. MOTOR VEHICLE - TOYOTA HILUX VAN (2016 MODEL/2024 MODEL	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS: 200 - SUBEB H/QTRS,	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF OFFICE FURNITURE AND FITTINGS: TABLES: 50 - SUBEB H/QTRS, MKD.	1,750,000.00	1,750,000.00	-	-	0.0%	1,750,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE AND SUPPLY OF SET OF ECCDE PLASTIC TABLE AND 4-CHAIRS FOR	9,630,794.95	9,630,794.95	-	-	0.0%	9,630,794.95	
051700300100 - Benue State Universal Basic Education	PURCHASE OF COMPUTERS: 84 NO.COMPUTERS FOR SUBEB HQTRS	890,000,000.00	890,000,000.00	304,818,841.10	304,818,841.10	34.2%	585,181,158.90	
051700300100 - Benue State Universal Basic Education	MONITORING AND EVALUATION: SCHOOLS MONITORING, SUPERVISION AND	140,489,333.33	140,489,333.33	8,576,189.90	8,576,189.90	6.1%	131,913,143.43	
051700300100 - Benue State Universal Basic Education	PURCHASE OF COMPUTERS: 3,000 NO. COMPUTER TABLETS (Tablet Android 14	980,000,000.00	980,000,000.00	-	-	0.0%	980,000,000.00	
051700300100 - Benue State Universal Basic Education	COMPUTER SOFTWARE ACQUISITION: E-REGISTRATION / TEACHERS MANAGEMENT	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF TEACHING / LEARNING EQUIPMENT FOR SELECTED PRIMARY SCHOOLS	2,760,000,000.00	2,760,000,000.00	-	-	0.0%	2,760,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 50NO. BAJAJ MOTOCYCLE FOR QUATITY ASSURANCE OFFICERS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - Benue State Universal Basic Education	RESEARCH AND DEVELOPMENT: ANNUAL SCHOOL CENSUS (HOPE)	200,000,000.00	200,000,000.00	29,043,812.50	29,043,812.50	14.5%	170,956,187.50	
051700300100 - Benue State Universal Basic Education	CONFERENCES/EDUCATION SUBMIT FOR RESEARCH AND DEVELOPMENT	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - Benue State Universal Basic Education	ESTABLISHMENT OF AGRIC FARMS IN SEECTED SCHOOS ACROSS THE STATE	73,000,000.00	73,000,000.00	-	-	0.0%	73,000,000.00	
051700300100 - Benue State Universal Basic Education	INSTALLATION OF 15KVA SOLAR POWER AT SELECTED SCHOOLS IN THE STATE	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 3,000 NOS. POWER BANKS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE 5NOS HP LASERJET PRINTERS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 80NOS. WASTE BINS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
051700300100 - Benue State Universal Basic Education	SBMC ENROLLMENT DRIVE ACTIVITIES PROJECT- BREAP (RESEARCH AND	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - Benue State Universal Basic Education	REHABILITATION OF MINI FOOTBALL FIELDS IN SELECTED SCHOOLS ACROSS THE	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00	
051700300100 - Benue State Universal Basic Education	DRILLING OF BOREHOLES IN SELECTED SCHOOS ACROSS THE STATE	348,500,000.00	348,500,000.00	-	-	0.0%	348,500,000.00	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF 23NOS. UBE STANDARD BLOCK OF THREE CLASSROOMS	2,520,000,000.00	2,520,000,000.00	257,159,288.25	257,159,288.25	10.2%	2,262,840,711.75	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF BLOCKS OF TWIN COMPACTMENT VIP TOILETS IN SELECTED	354,000,000.00	354,000,000.00	118,068,784.26	118,068,784.26	33.4%	235,931,215.74	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF SET OF LIBRARY TABLE, CHAIRS & BOOKSHELVES	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
051700300100 - Benue State Universal Basic Education	CONSTRUCION OF PERIMETER FENCE AND GATEHOUSE AT SELECTED SCHOOLS	1,510,000,000.00	1,510,000,000.00	48,977,713.47	48,977,713.47	3.2%	1,461,022,286.53	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION 1-STOREY BUILDING BLOCK OF 3-CLASSROOMS AT SELECTED	2,030,000,000.00	2,030,000,000.00	-	-	0.0%	2,030,000,000.00	
051700300100 - Benue State Universal Basic Education	REHABILITATION/RENOVATION OF CLASSROOMS,OFFICES STORES LIBRARY TOIETS	3,062,000,000.00	3,062,000,000.00	147,241,583.06	147,241,583.06	4.8%	2,914,758,416.94	
051700300100 - Benue State Universal Basic Education	FABRICATION OF TWO SEATER DUA DESK AT SELECTED SCHOOLS IN THE STATE	3,759,167,310.80	3,759,167,310.80	35,407,512.56	35,407,512.56	0.9%	3,723,759,798.24	
051700300100 - Benue State Universal Basic Education	PROJECT MONITORING AND EVALUATION	62,866,232.10	62,866,232.10	7,538,000.00	7,538,000.00	12.0%	55,328,232.10	