

# BENUE STATE OF NIGERIA

## DEBT MANAGEMENT OFFICE



Benue State Secretariat  
PMB 102100  
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Tel:004-503010

Our **DMO/S/DD/T.1/ 96**

Your Ref: \_\_\_\_\_

21<sup>st</sup> April, 2026.

Date: \_\_\_\_\_

**The Director General**  
Debt Management Office  
NDIC Building (First Floor)  
Plot 447/448, Constitution Avenue  
P.M.B 532  
Garki – Abuja

**RE: REQUEST FOR BENUE STATE'S Q1 DOMESTIC DEBT STOCK AND SERVICE FIGURE.**

Please refer to your letter captioned DMO/SPD/081/II/267 of 15<sup>th</sup> March 2026, requesting for the Benue State's Q1 Domestic Debt Stock and Service Figures.

2. I hereby wish to forward the attached documents on the State's First quarter Domestic Stock and Service figures as required.
3. While thanking you for your usual cooperation, please be assured of my high regards and esteem.

**Edigbo, I. John**  
Ag. Director – General  
Benue State DMO  
For Hon. Commissioner

**DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCI**  
**RENU STATE DOMESTIC DEBT DATA AS AT MARCH 31ST, 2026**  
**AMOUNT IN NAIRA**

DEBT CATEGORY	4TH QUARTER 2025 (OCTOBER - DECEMBER)				1ST QUARTER 2026 (JANUARY - MARCH)				2ND QUARTER 2026 (APRIL - JUNE)			
	DEBT STOCK	HISTORICAL PRINCIPAL	DEBT SERVICE INTEREST	DEBT STOCK	ACTUAL PRINCIPAL	DEBT SERVICE INTEREST	DEBT STOCK	DISBURSEMENT/AREARS/INVEST	DEBT STOCK	PROJECTION PRINCIPAL	DEBT SERVICE INTEREST	NEW LOAN/ DISBURSEMENT/AREARS/INVEST
SALARY BAL. OUT	-	-	-	-	-	-	-	-	-	-	-	-
RESTRUCTURED COMMERCIAL BANK LOANS (FBI BONDS)	8,491,616,623.35	120,272,431.81	311,154,747.00	8,365,287,605.69	126,329,017.66	305,098,155.14	8,234,216,819.17	-	131,070,786.52	-	-	
EXCESS CREDIT ACCOUNT (CCA) LOAN	-	-	-	-	-	-	-	-	-	-	-	
STATE BONDS	-	-	-	-	-	-	-	-	-	-	-	
COMMERCIAL BANK LOANS	-	-	-	-	-	-	-	-	-	-	-	
A. CACB Commercial Scheme	-	-	-	-	-	-	-	-	-	-	-	
B. AAS (Accelerated Agric. Development Scheme)	-	-	-	-	-	-	-	-	-	-	-	
AGRIC. LOAN	-	-	-	-	-	-	-	-	-	-	-	
A. PAIF (Power and Aviation Intervention Fund)	-	-	-	-	-	-	-	-	-	-	-	
B. OTHERS	-	-	-	-	-	-	-	-	-	-	-	
INFRASTRUCTURE LOAN	-	-	-	-	-	-	-	-	-	-	-	
A. FAIF (Family Home Fund)	-	-	-	-	-	-	-	-	-	-	-	
C. OTHERS	-	-	-	-	-	-	-	-	-	-	-	
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	-	-	-	-	-	-	-	-	-	-	-	
A. CBN (COVID 19) Health Intervention Fund	1,347,819,314.47	47,967,137.37	31,047,234.43	1,298,764,597.31	49,054,717.16	29,959,854.62	1,248,597,850.34	-	50,166,746.97	28,847,824.80	-	
B. CBN differentiated Cash Reserve Req	-	-	-	-	-	-	-	-	-	-	-	
C. Other Federal Government Interventions	-	-	-	-	-	-	-	-	-	-	-	
D. OTHERS	-	-	-	-	-	-	-	-	-	-	-	
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	333,333,333.12	50,000,000.01	7,621,770.93	283,333,333.11	50,000,000.01	7,621,770.93	233,333,333.10	-	50,000,000.01	7,621,772.93	-	
JUDICIAL DEBTS	-	-	-	-	-	-	-	-	-	-	-	
A. FGN JUDICIAL DEBTS	-	-	-	-	-	-	-	-	-	-	-	
B. OTHER JUDICIAL DEBTS	71,546,448.40	216,232,182.03	-	37,063,497.44	192,506,729.88	-	37,063,497.44	-	-	-	-	
GOVT - GOVT DEBTS	-	-	-	-	-	-	-	-	-	-	-	
A. State Govt to Federal Govt	-	-	-	-	-	-	-	-	-	-	-	
B. State Govt to Local Govt Authorities	-	-	-	-	-	-	-	-	-	-	-	
C. Others	-	-	-	-	-	-	-	-	-	-	-	
CONTRACTORS' AREARS	20,227,556,557.73	84,126,026,092.58	-	31,580,605,019.91	8,788,136,169.41	-	20,141,184,631.59	-	65,547,185,672.49	-	-	
PENSION AND GRATUITY AREARS	71,020,132,337.90	-	-	65,547,185,672.49	5,658,485,253.06	-	185,538,587.65	-	5,742,152,934.91	-	-	
SALARY AREARS AND OTHER STAFF CLAIMS	5,742,152,934.91	2,048,458,436.95	-	5,742,152,934.91	-	-	-	-	-	-	-	
OTHER DEBTS	-	-	-	-	-	-	-	-	-	-	-	
A. Pledges	-	-	-	-	-	-	-	-	-	-	-	
B. Others	-	-	-	-	-	-	-	-	-	-	-	
TOTAL	107,234,159,549.88	86,658,956,280.75	349,823,752.36	112,854,392,660.86	14,864,511,887.18	342,679,780.69	20,484,744,998.16	112,623,155,127.36	231,237,933.90	36,469,597.73	-	

Signed: Honourable Commissioner for Finance  
 Revenue State Ministry of Finance  
 Name: *Miriam Odega*

Date: *22.4.26*

Signed: Director General, Revenue State Debt Management Department  
 Name: *Ediye*  
 Date: *22.4.26*

- Note : Documents to accompany the duly completed template are as follows:**
- i) Copies of signed loan agreements if there were new loans or facilities acquired during the period;
  - ii) Copies of amortization schedules for new loans;
  - iii) Documentary evidence of disbursements during the period;
  - iv) Documentary evidence of repayment that occurred during the period;
  - v) Documentary evidence of bond issuance;
  - vi) Breakdown of Other Liabilities;
  - vii) Additional information/explanation justifying changes in the debt stock and service between the previous and the current quarters.

**INDIVIDUAL AMOUNTS OF CONTRACTORS' ARREARS AS AT 30TH MARCH, 2026**  
**PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION; ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)**

YEAR	PROJECT COST	VALUE OF CERTIFICATES PENDING	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (ARREARS)	CONTINGENT LIABILITY
2001 TOTAL	9,223,870,005.54	154,902,430.50	8,683,255,347.32	8,528,352,916.82	154,902,430.50	540,614,658.22
2002 TOTAL	730,717,168.83	-	687,820,714.88	687,820,714.88	-	42,896,453.95
2003 TOTAL	205,946,563.46	-	171,749,461.03	171,749,461.03	-	34,197,102.43
2004 TOTAL	12,332,235,479.77	692,168,706.08	9,056,497,905.18	8,364,329,199.10	692,168,706.08	3,275,737,574.59
2005 TOTAL	707,866,860.34	-	598,654,521.15	598,654,521.15	-	109,212,339.19
2006 TOTAL	23,004,161,641.72	77,036,669.59	18,573,023,097.79	18,495,986,428.20	77,036,669.59	4,431,138,543.93
2007 TOTAL	23,871,096,177.69	53,869,510.70	20,049,656,442.31	19,995,786,931.61	53,869,510.70	3,821,439,735.38
2008 TOTAL	82,280,479,999.96	120,074,515.90	73,042,800,470.21	72,922,725,954.31	120,074,515.90	9,237,679,529.75
2009 TOTAL	10,720,424,003.81	142,172,154.04	8,960,292,032.63	8,818,119,878.59	142,172,154.04	1,760,131,971.18
2010 TOTAL	21,174,929,814.09	747,877,317.59	15,963,441,442.39	15,215,564,124.80	747,877,317.59	5,211,488,371.70
2011 TOTAL	18,374,276,425.33	572,319,524.29	13,975,678,524.87	13,403,359,000.58	572,319,524.29	4,398,597,900.46
2012 TOTAL	18,805,528,740.85	2,482,865,722.93	10,385,573,539.04	7,902,707,816.11	2,482,865,722.93	8,419,955,201.81
2013 TOTAL	35,012,521,308.77	2,373,188,211.65	14,520,691,495.72	12,147,503,284.07	2,373,188,211.65	20,491,829,813.05
2014 TOTAL	7,559,900,851.90	175,830,137.03	4,984,913,091.66	4,809,082,954.63	175,830,137.03	2,574,987,760.24
2015 TOTAL	5,566,086,912.34	1,157,072.29	5,086,040,605.44	5,084,883,533.15	1,157,072.29	480,046,306.90
2016 TOTAL	21,711,688,136.57	189,346,383.84	16,046,157,872.68	15,856,811,488.84	189,346,383.84	5,665,530,263.89
2017 TOTAL	32,472,579,661.93	1,225,811,087.89	5,719,409,167.68	4,493,598,079.79	1,225,811,087.89	26,753,170,494.25
2018 TOTAL	8,716,937,958.52	166,568,082.38	3,528,433,253.24	3,361,865,170.86	166,568,082.38	5,197,004,705.28
2019 TOTAL	2,599,913,980.70	28,801,674.02	2,128,608,336.99	2,099,806,662.97	28,801,674.02	471,305,643.71
2020 TOTAL	22,827,984,376.78	2,472,672,194.53	14,550,778,210.74	12,078,106,016.21	2,472,672,194.53	8,294,145,350.76
2021 TOTAL	2,961,756,799.89	34,277,214.31	2,640,472,254.47	2,606,195,040.16	34,277,214.31	1,124,647,683.00
2022 TOTAL	7,412,820,448.36	194,212,053.84	6,288,172,765.36	6,093,960,711.52	194,212,053.84	22,524,768,934.84
2023 TOTAL	53,735,265,233.27	842,734,371.56	31,210,496,298.43	30,367,761,926.87	842,734,371.56	164,440,559,872.83
2024 TOTAL	276,511,462,204.05	17,927,713,626.24	112,070,902,331.22	94,143,188,704.98	17,927,713,626.24	28,146,029,197.42
2025 TOTAL	124,513,794,732.73	3,337,374,476.10	87,201,462,370.20	84,093,870,894.10	3,107,591,476.10	-
2026 TOTAL	-	-	-	-	-	-
<b>GRAND TOTAL</b>	<b>823,034,225,487.20</b>	<b>34,012,973,137.30</b>	<b>486,124,981,552.63</b>	<b>452,341,791,415.33</b>	<b>33,783,190,137.30</b>	<b>327,768,379,954.18</b>

**AGGREGATE AMOUNTS OF CONTRACTORS' ARREARS AS AT 31ST MARCH, 2026**  
**PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION; ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)**

YEAR	DATA SOURCE	OUTSTANDING (B/F)	NEW	AMOUNT DUE	AMOUNT PAID	OUTSTANDING (C/F)
Q1 (JAN - MAR,)2025	STATE AUDIT DEPARTMENT (AUDIT FEES)			-	-	-
	ACCOUNTANT GENERAL OFFICE	27,423,656,505.22	26,937,553,769.38	54,361,210,274.60	19,044,008,696.25	35,317,201,578.35
	Q1 2025 TOTAL	27,423,656,505.22	26,937,553,769.38	54,361,210,274.60	19,044,008,696.25	35,317,201,578.35
Q2 (APRIL - JUNE)2025	STATE AUDIT DEPARTMENT (AUDIT FEES)			-	-	-
	ACCOUNTANT GENERAL OFFICE	35,317,201,578.35	25,414,933,817.95	60,732,135,396.30	17,239,837,404.70	43,492,297,991.60
	Q1 2025 TOTAL	35,317,201,578.35	25,414,933,817.95	60,732,135,396.30	17,239,837,404.70	43,492,297,991.60
Q3 (JULY - SEPTEMBER) 2025	STATE AUDIT DEPARTMENT (AUDIT FEES)			-	-	-
	ACCOUNTANT GENERAL OFFICE	43,492,297,991.60	2,557,733,243.60	46,050,031,235.20	28,210,073,577.97	17,839,957,657.23
	Q1 2025 TOTAL	43,492,297,991.60	2,557,733,243.60	46,050,031,235.20	28,210,073,577.97	17,839,957,657.23
Q4 (OCT. - SEPT)2025	DEPARTMENT (AUDIT FEES)			-	-	-
	ACCOUNTANT	17,839,957,597.23	86,563,625,053.05	104,403,582,650.28	84,176,026,092.58	20,227,556,557.70
	Q1 2025 TOTAL	17,839,957,597.23	86,563,625,053.05	104,403,582,650.28	84,176,026,092.58	20,227,556,557.70
Q1 (JAN. - MAR,)2025	STATE AUDIT DEPARTMENT (AUDIT FEES)			-	-	-
	ACCOUNTANT GENERAL OFFICE	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88
	Q1 2025 TOTAL	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88

**AGGREGATE AMOUNTS OF SALARY ARREARS AS AT 31ST MARCH, 2026.**

**PRIMARY RECORD HOLDER (S): BUREAU OF SALARY AND PENSION; PAYROLL MANAGEMENT DEPARTMENT**

YEAR	DATA SOURCE	GROSS SALARY(B/F)	OTHER CLAIMS	NEW	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING(C/F)
Q1 (JAN - MAR. 2025)	PAYROL DEPT	11,010,128,845.55	-	-	11,010,128,845.55	-	11,010,128,845.55
Q2 (APRIL - JUNE 2025)	PAYROL DEPT	11,010,128,845.55	-	-	11,010,128,845.55	3,219,517,473.69	7,790,611,371.86
Q3 (JULY - SEPT. 2025)	PAYROL DEPT	7,790,611,371.86	-	-	7,790,611,371.86		7,790,611,371.86
Q4 (OCT. - DEC. 2025)	PAYROL DEPT	7,790,611,371.86	-	-	7,790,611,371.86	2,048,458,436.95	5,742,152,934.91
Q1 (JAN. - MAR. 2026)	PAYROL DEPT	5,742,152,934.91	-	-	5,742,152,934.91		5,742,152,934.91

**AGGREGATE AMOUNT OF PENSION AND GRATUITY ARREARS AS AT 31ST MARCH, 2026 (EXECUTIVE SUMMARY)**  
**PRIMARY RECORD HOLDER (S): BUREAU OF SALARY AND PENSION**

YEAR	CATEGORY	DATA SOURCE	PENSION & GRATUITY (B/F)	NEW PENSION/GRATUITY	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (C/F)
Q1 (JAN.-MAR.) 2026	State Government	BUREAU OF SALARY AND PENSION	67,663,350,483.96		67,663,350,483.96	5,651,672,843.54	62,011,677,640.42
"	Bennu State University	"	2,929,902,459.20		2,929,902,459.20		2,929,902,459.20
"	College of Health Sciences	"	210,181,035.01	163,287,070.76	373,468,105.77	812,409.52	372,655,696.25
"	BSU Teaching Hospital	"	216,698,359.73	22,251,516.89	238,949,876.62	6,000,000.00	232,949,876.62
Q1 (JAN.-MAR.) 2026	TOTAL		71,020,132,337.90	185,538,587.65	71,205,670,925.55	5,658,485,253.06	65,547,185,672.49

**AGGREGATE AMOUNTS OF JUDGEMENT DEBITS AS AT 31ST MARCH, 2026.**

**PRIMARY RECORD HOLDER (S): MINISTRY OF JUSTICE; TREASURY OPERATIONS, OFFICE OF THE ACCOUNTANT GENERAL**

YEAR	DATA SOURCE	GROSS ARREARS (B/F)	NEW	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (C/F)
Q1 (JAN- MAR, 2025)	MOJ & AGO	874,010,752.21	27,338,658.24	901,349,410.45	473,004,296.28	428,345,114.17
Q2 (APRIL- JUNE 2025)	MOJ & AGO	428,345,114.17	196,654,857.97	624,999,972.14	276,623,258.39	348,376,713.75
Q3 (JULY - SEPT. 2025)	MOJ & AGO	348,376,713.75	155,695,545.18	504,072,258.93	291,045,870.14	213,026,388.79
Q4 (OCT. - DEC. 2025)	MOJ & AGO	213,026,388.79	74,754,247.64	287,780,636.43	216,232,182.03	71,548,454.40
Q1 (Jan. - Mar. 2026)	MOJ & AGO	71,548,454.40	158,021,778.92	229,570,233.32	192,506,729.88	37,063,503.44