



Benue State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q2 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/final 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 Q2, 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 Q2 report is assessed against the 2026 Original / Revised / Final 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 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Office of the Accountant General / Ministry of Finance/ Benue State Budget and Economic Planning Commission 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 amounts to ₦428,694,377,217.31, comprising Benue State's Share of FAAC at ₦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 second quarter (Q2) of 2026, total revenue from all sources amounted to ₦232,564,688,836.21, representing 33.5% of the total approved budget. This includes ₦129,070,826,810.55 (37.1%) from FAAC, ₦21,322,990,426.55 (26.4%) from Independent Revenue, and ₦38,418,092,238.88 (14.4%) from Other Receipts.

Revenue performance in Q2 showed improvement but remained below expectations. The State Government anticipates stronger revenue inflows in subsequent quarters as ongoing fiscal measures begin to yield results.

1.C Recurrent Expenditure Performance

The Approved Expenditure for the 2026 Benue State Budget stands at ₦695,011,237,687.27, comprising ₦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 second quarter (Q2) of the 2026 budget year, the Benue State Budget Performance Report (BPR) shows that total recurrent spending from all sources amounted to ₦117,760,494,235.62, representing 37.6% of the approved recurrent budget. Personnel Costs accounted for ₦68,900,252,007.87 (51.2%) of the Personnel Budget, while Other Recurrent Costs totalled ₦48,860,242,227.75, achieving 27.3% of the amount budgeted for that category.

The 37.6% recurrent expenditure performance in Q2—though below the 50% mid-year benchmark—reflects the State's consistent payment of salaries, pensions, and arrears of pension and gratuity. It also captures 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. In the second quarter (Q2) of 2026, actual capital spending amounted to ₦48,754,652,911.26, representing a 12.8% performance rate against the approved capital budget for the period under review.

Although the 2026 Capital Budget was significantly increased to drive aggressive urban and, more importantly, rural infrastructural development, implementation in the second quarter showed a notable improvement. This upward shift indicates that capital project execution is beginning to gain momentum, with expectations of stronger performance in subsequent quarters as ongoing projects progress.

1.E Conclusions

The Q2 Budget Performance Report (BPR) for the 2026 Approved Budget of Benue State indicates an overall above-average performance, despite notable shortfalls in key revenue components. Total revenue received stood at ₦232.56 billion (33.5%), compared to the projected ₦347.51 billion (50%) for the period. The gap is largely due to the low drawdown from the Capital Development Fund (CDF)—only ₦228.05 billion (32.81%) of the revenue component—alongside weak Internally Generated Revenue (IGR) and modest inflows of ₦38.42 billion (14.4%) from Aid and Grants. Some grants were received without prior budget provisions, contributing to the variance.

On the expenditure side, recurrent spending performed above average, with ₦117.76 billion (37.6%) recorded against the ₦156.55 billion (50%) half-year benchmark. Personnel costs showed strong performance at ₦68.90 billion (51.2%), reflecting the administration's commitment to timely salary payments for civil servants and political office holders.

Other recurrent costs amounted to ₦48.86 billion (27.3%), also above average, supported by a high debt service performance of ₦24.81 billion. Overhead costs, however, recorded the lowest performance at ₦22.88 billion (15.1%).

Capital expenditure showed a weak performance, with ₦48.75 billion (12.8%) implemented against the ₦190.96 billion (50%) benchmark. This outcome would likely have improved but for heavy rainfall, which slowed ongoing infrastructural development efforts aimed at stimulating economic growth and improving citizens' quality of life.

Regarding the closing balance, total revenue for Q2 was ₦188.81 billion (or ₦232.56 billion including the opening balance), while total expenditure amounted to ₦165.83 billion. This resulted in a closing balance of ₦22.98 billion (or ₦66.05 billion when the opening balance is included).

Benue State did not report any income from bank interest, as neither the Office of the State Accountant-General nor the Benue Investment and Property Company Limited recorded such inflows in the State Cash Flow Report.

Instances of over-expenditure and budget deviations are being monitored. Some may require State-wide budget amendments. Two MDAs—the Ministry of Works, Housing and Urban Development and the Bureau of Special Projects & Infrastructure—had their budgets adjusted through virements approved by the House of Assembly, already reflected in the Q1 BPR. Additional approvals from the SHoA are expected.

Finally, expenditure performance in the Primary Health Care (PHC) sector remains concerning, while the Basic Education (BED) sector has shown improvement. The Benue State Budget and Economic Planning Commission will advise the government 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 Q2 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	-	-	-	43,752,779,360.22		- 43,752,779,360.22
Recurrent Revenue	428,694,377,217.31	428,694,377,217.31	81,387,531,267.99	150,393,817,237.10	35.1%	278,300,559,980.21
11 - GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	71,391,497,153.13	129,070,826,810.55	37.1%	218,908,137,957.63
12 - INDEPENDENT REVENUE	80,715,412,449.13	80,715,412,449.13	9,996,034,114.86	21,322,990,426.55	26.4%	59,392,422,022.58
Recurrent Expenditure	313,098,874,683.32	313,098,874,683.32	60,900,441,553.51	117,760,494,235.62	37.6%	195,338,380,447.69
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	134,446,665,137.34	134,446,665,137.34	34,419,829,064.16	68,900,252,007.87	51.2%	65,546,413,129.47
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	178,652,209,545.97	178,652,209,545.97	26,480,612,489.35	48,860,242,227.75	27.3%	129,791,967,318.22
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	151,020,030,608.94	151,020,030,608.94	11,383,079,277.59	22,877,051,369.55	15.1%	128,142,979,239.40
OTHER RECURRENT (2203-2209)	27,632,178,937.03	27,632,178,937.03	15,097,533,211.76	25,983,190,858.21	94.0%	1,648,988,078.82
Transfer to Capital Account	115,595,502,534.00	115,595,502,534.00	20,487,089,714.48	76,386,102,361.70	66.1%	39,209,400,172.30
Other Receipts	266,316,860,469.96	266,316,860,469.96	23,994,494,352.31	38,418,092,238.89	14.4%	227,898,768,231.08
13 - AID AND GRANTS	38,263,589,246.89	38,263,589,246.89	12,873,768,798.31	27,297,366,684.89	71.3%	10,966,222,562.00
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	228,053,271,223.08	228,053,271,223.08	11,120,725,554.00	11,120,725,554.00	4.9%	216,932,545,669.08
Capital Expenditure	381,912,363,003.96	381,912,363,003.96	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
23 - CAPITAL EXPENDITURE	381,912,363,003.96	381,912,363,003.96	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
Total Revenue (including OB)	695,011,237,687.27	695,011,237,687.27	105,382,025,620.30	232,564,688,836.21	33.5%	462,446,548,851.07
Total Expenditure	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39

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 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	695,011,237,687.27	695,011,237,687.27	105,382,025,620.30	188,811,909,475.99	27.2%	506,199,328,211.29
010000000000	ADMINISTRATION SECTOR:	10,818,444,643.52	10,818,444,643.52	1,267,165,869.59	1,825,702,470.58	16.9%	8,992,742,172.94
011100000000	Government House Administration	7,830,891,144.60	7,830,891,144.60	995,217,391.00	1,478,608,695.20	18.9%	6,352,282,449.40
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	995,217,391.00	1,478,608,695.20	24.6%	4,521,391,304.81
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
012300000000	Ministry of Information & Orientation	42,991,894.39	42,991,894.39	260,976,400.00	265,214,950.00	616.9%	- 222,223,055.61
012300100100	Ministry of Information & Orientation	10,168,307.03	10,168,307.03	242,573,500.00	242,663,500.00	2386.5%	- 232,495,192.97
012300300100	Benue State Television Corporation	11,002,863.03	11,002,863.03	360,000.00	450,000.00	4.1%	10,552,863.03
012300400100	Radio Benue Corporation	9,087,089.81	9,087,089.81	793,000.00	1,636,000.00	18.0%	7,451,089.81
012301300100	Benue Printing and Publishing Corporation (BPPC)	12,117,840.00	12,117,840.00	17,249,900.00	20,465,450.00	168.9%	- 8,347,610.00
012305500100	Government Printing Department	615,794.52	615,794.52	-	-	0.0%	615,794.52
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	19,394,863.03	19,394,863.03	1,271,950.00	2,427,000.00	12.5%	16,967,863.03
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	19,394,863.03	19,394,863.03	1,271,950.00	2,427,000.00	12.5%	16,967,863.03
012500000000	Office of the Head of Service (HOS)	52,993,000.00	52,993,000.00	9,483,678.59	13,965,944.95	26.4%	39,027,055.05
012500300100	Bureau of Service Welfare	52,993,000.00	52,993,000.00	9,483,678.59	13,965,944.95	26.4%	39,027,055.05
014000000000	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
014800000000	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
015600000000	Ministry of Communications and Digital Economy	2,853,740,814.99	2,853,740,814.99	-	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	2.4%	2,668,475,084.56
016100000000	Office of the Secretary to the State Government (SSG)	3,894,106.30	3,894,106.30	216,450.00	393,150.00	10.1%	3,500,956.30
016100500100	Liaison Office Lagos	1,154,620.00	1,154,620.00	216,450.00	393,150.00	34.1%	761,470.00
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
020000000000	ECONOMIC SECTOR:	666,381,041,580.81	666,381,041,580.81	88,424,357,499.48	151,963,573,593.32	22.8%	514,417,467,987.49
021500000000	Ministry of Agriculture & Food Security	22,994,584,197.85	22,994,584,197.85	21,828,890.00	41,187,890.00	0.2%	22,953,396,307.85
021502100100	Alperan Orshil Polytechnic, Yandev	93,710,595.76	93,710,595.76	21,828,890.00	41,187,890.00	44.0%	52,522,705.76
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
022000000000	Ministry of Finance	581,514,826,930.11	581,514,826,930.11	88,324,292,123.72	150,880,655,460.93	25.9%	430,634,171,469.18
022000200100	Debt Management Office	200,000,000,000.00	200,000,000,000.00	11,120,725,554.00	11,120,725,554.00	5.6%	188,879,274,446.00
022000700100	Office of the Accountant-General	347,978,964,768.18	347,978,964,768.18	71,391,497,153.13	129,070,826,810.55	37.1%	218,908,137,957.63
022000800100	Benue State Internal Revenue Service (BIRS)	32,583,723,211.00	32,583,723,211.00	5,812,069,416.59	10,689,103,096.38	32.8%	21,894,620,114.62
022000900100	Novus Micro Finance Bank Limited	952,138,950.93	952,138,950.93	-	-	0.0%	952,138,950.93
022800000000	Ministry of Science, Technological & Innovation	319,353,443.94	319,353,443.94	596,350.00	1,515,250.00	0.5%	317,838,193.94
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 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	596,350.00	1,515,250.00	30.8%	3,403,892.14
023100000000	Ministry of Power, Renewable Energy & Transport	6,741,035,804.05	6,741,035,804.05	-	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	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	18,351,500.00	44,002,500.00	10.2%	386,561,732.25
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	13,043,900.00	38,694,900.00	61.3%	24,424,038.41
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	22,942,387.66	22,942,387.66	1,000,000.00	1,000,000.00	4.4%	21,942,387.66
025210400100	Benue State Environmental Sanitation Authority	250,000,000.00	250,000,000.00	4,307,600.00	4,307,600.00	1.7%	245,692,400.00
025400000000	Ministry of Cooperatives and Rural Development	2,064,808,593.91	2,064,808,593.91	21,360,400.00	55,619,480.00	2.7%	2,009,189,113.91
025400100100	Ministry of Cooperatives and Rural Development	1,968,590,700.00	1,968,590,700.00	4,032,000.00	8,791,400.00	0.4%	1,959,799,300.00
025400200100	Benue State Urban Development Board	96,217,893.91	96,217,893.91	17,328,400.00	46,828,080.00	48.7%	49,389,813.91
026000000000	Ministry of Lands, Survey and Solid Minerals	32,773,250,374.19	32,773,250,374.19	37,928,235.76	62,461,219.03	0.2%	32,710,789,155.16
026000100100	Ministry of Lands, Survey and Solid Minerals	207,683,972.75	207,683,972.75	37,928,235.76	62,461,219.03	30.1%	145,222,753.72
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	126,029,813.85	336,032,916.69	147.6%	- 108,400,457.51
031800000000	Benue State Judicial Service Commission	204,347,709.18	204,347,709.18	53,013,123.30	98,098,030.84	48.0%	106,249,678.34
031805100100	High Court of Justice	202,793,094.45	202,793,094.45	52,704,173.30	97,164,980.84	47.9%	105,628,113.61
031805200100	Customary Court of Appeal	1,554,614.73	1,554,614.73	308,950.00	933,050.00	60.0%	621,564.73
032600000000	Ministry of Justice and Public Order	23,284,750.00	23,284,750.00	73,016,690.55	237,934,885.85	1021.8%	- 214,650,135.85
032600100100	Ministry of Justice and Public Order	23,284,750.00	23,284,750.00	73,016,690.55	237,934,885.85	1021.8%	- 214,650,135.85
050000000000	SOCIAL SECTOR:	17,584,119,003.76	17,584,119,003.76	15,564,472,437.38	34,686,600,495.40	197.3%	- 17,102,481,491.64
051400000000	Ministry of Women Affairs and Social Welfare	5,015,420.00	5,015,420.00	323,700.00	323,700.00	6.5%	4,691,720.00
051400100100	Ministry of Women Affairs and Social Welfare	3,256,420.00	3,256,420.00	323,700.00	323,700.00	9.9%	2,932,720.00
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	14,927,816,010.83	33,597,908,568.85	219.8%	- 18,308,848,822.71
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	12,586,294,338.92	27,178,840,111.05	295.9%	- 17,993,372,974.76
051700800100	Benue State Library Board	150,500.00	150,500.00	10,200.00	19,800.00	13.2%	130,700.00
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	2,228,000.00	12,441,300.00	3.9%	303,776,812.25
051701200100	Benue State Education Quality Assurance & Examinations Board	1,940,000,000.00	1,940,000,000.00	871,830,128.77	2,029,403,434.95	104.6%	- 89,403,434.95
051701300100	College of Education Oju	99,104,430.74	99,104,430.74	3,042,300.00	8,728,700.00	8.8%	90,376,730.74
051701800100	Benue State Polytechnic, Ugbokolo	549,730,100.00	549,730,100.00	70,780,992.13	173,513,557.93	31.6%	376,216,542.07
051701800200	Akawe Torkula Polytechnic, Makurdi	85,400,600.00	85,400,600.00	4,012,800.00	4,012,800.00	4.7%	81,387,800.00
051702100100	Father Moses Oshio Adasu State University (FMOASU), Makurdi	1,627,485,688.19	1,627,485,688.19	1,060,521,807.32	3,353,199,357.31	206.0%	- 1,725,713,669.12
051703100200	Benue State University College of Health Sciences	957,635,200.00	957,635,200.00	316,714,238.69	609,117,146.36	63.6%	348,518,053.64
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ihuoh	169,940,000.00	169,940,000.00	8,824,295.00	223,780,841.25	131.7%	- 53,840,841.25
051705400100	Benue State Teaching Service Board	35,644,540.00	35,644,540.00	3,556,910.00	4,851,520.00	13.6%	30,793,020.00
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

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
05210000000	Ministry of Health and Human Services	2,034,962,234.24	2,034,962,234.24	636,276,976.55	1,088,226,076.55	53.5%	946,736,157.69
052100100100	Ministry of Health and Human Services	238,088,964.00	238,088,964.00	57,284,750.00	79,595,200.00	33.4%	158,493,764.00
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	402,593,333.55	720,270,268.55	69.3%	319,211,712.24
052110200100	Hospital Management Board	450,262,202.18	450,262,202.18	95,564,893.00	207,526,608.00	46.1%	242,735,594.18
052110300100	Benue State College of Health Sciences & Technology, Agasha	295,582,940.00	295,582,940.00	80,834,000.00	80,834,000.00	27.3%	214,748,940.00
053900000000	Ministry of Youth, Sports and Creativity	255,081,603.38	255,081,603.38	55,750.00	142,150.00	0.1%	254,939,453.38
053900100100	Ministry of Youth, Sports and Creativity	47,724,075.38	47,724,075.38	55,750.00	142,150.00	0.3%	47,581,925.38
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 Q2 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	REVENUE	695,011,237,687.27	695,011,237,687.27	105,382,025,620.30	188,811,909,475.99	27.2%	506,199,328,211.29
11	GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	71,391,497,153.13	129,070,826,810.55	37.1%	218,908,137,957.63
1101	GOVERNMENT SHARE OF FAAC	347,978,964,768.18	347,978,964,768.18	71,391,497,153.13	129,070,826,810.55	37.1%	218,908,137,957.63
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	83,748,430,559.04	83,748,430,559.04	29,446,077,641.52	52,830,227,579.98	63.1%	30,918,202,979.06
11010101	STATUTORY ALLOCATION	83,748,430,559.04	83,748,430,559.04	29,446,077,641.52	52,830,227,579.98	63.1%	30,918,202,979.06
110102	STATE GOVERNMENT SHARE OF VAT	102,885,099,564.98	102,885,099,564.98	22,673,405,593.55	51,321,126,996.49	49.9%	51,563,972,568.49
11010201	SHARE OF VAT	102,885,099,564.98	102,885,099,564.98	22,673,405,593.55	51,321,126,996.49	49.9%	51,563,972,568.49
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	161,345,434,644.16	161,345,434,644.16	19,272,013,918.06	24,919,472,234.08	15.4%	136,425,962,410.08
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	433,980,510.98	625,112,291.58	124.8%	124,329,196.65
11010305	ELECTRONIC MONEY TRANSFER LEVY(EMTL)	4,309,229,453.96	4,309,229,453.96	-	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	14,000,000,000.00	14,000,000,000.00	36.2%	24,713,513,513.54
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	4,838,033,407.08	9,838,033,407.08	19.5%	40,724,762,785.68
12	INDEPENDENT REVENUE	80,715,412,449.13	80,715,412,449.13	9,996,034,114.86	21,322,990,426.55	26.4%	59,392,422,022.58
1201	TAX REVENUE	22,479,308,715.38	22,479,308,715.38	6,686,202,768.83	12,544,177,320.90	55.8%	9,935,131,394.48
120101	PERSONAL TAXES	21,567,653,624.62	21,567,653,624.62	6,178,603,059.14	11,866,305,154.86	55.0%	9,701,348,469.76
12010101	PERSONAL INCOME TAXES (PAYE)	16,977,165,314.02	16,977,165,314.02	5,383,619,350.64	10,041,040,763.28	59.1%	6,936,124,550.74
12010103	DIRECT ASSESSMENT TAXES	4,590,488,310.60	4,590,488,310.60	794,983,708.50	1,825,264,391.58	39.8%	2,765,223,919.02
120103	OTHER TAXES	911,655,090.76	911,655,090.76	507,599,709.69	677,872,166.04	74.4%	233,782,924.72
12010301	STAMP DUTY	107,106,958.13	107,106,958.13	356,463,262.81	360,150,246.73	336.3%	253,043,288.60
12010302	DEVELOPMENT TAX/LEVY	298,152,026.42	298,152,026.42	147,839,497.09	312,377,725.40	104.8%	14,225,698.98
12010303	CAPITAL GAIN TAX	14,524,530.56	14,524,530.56	3,296,949.79	5,344,193.91	36.8%	9,180,336.65
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	3,309,831,346.03	8,778,813,105.65	15.1%	49,457,290,628.10
120201	LICENCES - GENERAL	7,243,605,318.97	7,243,605,318.97	26,321,976.94	98,419,059.42	1.4%	7,145,186,259.55
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	426,448.63	426,448.63	55,750.00	142,150.00	33.3%	284,298.63
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	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	125,500.00	125,500.00	20.9%	475,210.20
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	23,448,082.11	24,469,731.11	20.0%	98,030,268.89
12020129	CINEMA TOGRAPH 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	1.5%	3,242,686,014.12
12020132	DRIVERS' LICENSES	3,404,051,761.35	3,404,051,761.35	845,644.83	16,593,267.45	0.5%	3,387,458,493.90
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	1,847,000.00	4,838,750.00	32.3%	10,161,250.00
12020136	TRADE PERMIT LICENSES	5,537,521.18	5,537,521.18	-	-	0.0%	5,537,521.18

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
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	2,611,264,479.02	6,640,574,485.07	62.7%	3,958,756,771.77
12020401	COURT FEES	13,100,762.00	13,100,762.00	2,246,886.00	3,815,636.00	29.1%	9,285,126.00
12020412	RESEARCH TESTING FEES	594,337.33	594,337.33	757,100.00	1,065,150.00	179.2%	470,812.67
12020417	CONTRACTOR REGISTRATION FEES	50,955,990.08	50,955,990.08	1,030,050.00	10,835,350.00	21.3%	40,120,640.08
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	4,319,639.00	6,789,639.00	35.3%	12,453,939.78
12020427	TENDER FEES	1,175,819,056.61	1,175,819,056.61	20,000.00	110,000.00	0.0%	1,175,709,056.61
12020428	FIRE SAFETY CERTIFICATE FEES	15,394,863.03	15,394,863.03	1,000,000.00	1,315,000.00	8.5%	14,079,863.03
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	1,465,000.00	1,465,000.00	11.6%	11,158,787.68
12020437	DEEDS REGISTRATION FEES	35,650,350.00	35,650,350.00	759,059.09	1,676,559.09	4.7%	33,973,790.91
12020438	SURVEY/ PLANNING/ BUILDING FEES	129,984,589.08	129,984,589.08	13,443,400.00	40,791,080.00	31.4%	89,193,509.08
12020439	AGENCY FEES	14,647,601.72	14,647,601.72	13,294,914.76	15,839,161.63	108.1%	1,191,559.91
12020440	MEDICAL CONSULTANCY FEES	74,693,752.18	74,693,752.18	17,827,840.00	37,885,440.00	50.7%	36,808,312.18
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	4,221,700.00	8,981,100.00	12.7%	61,871,180.45
12020444	BURIAL FEES	10,000,000.00	10,000,000.00	50,000.00	9,950,000.00	0.5%	9,950,000.00
12020445	CHANGE OF OWNERSHIP FEES	53,929,922.02	53,929,922.02	839,650.00	9,024,304.00	16.7%	44,905,618.02
12020447	LAND USE FEES /Certificate of Occupancy	450,870,000.00	450,870,000.00	8,134,621.14	16,907,008.65	3.7%	433,962,991.35
12020449	BUSINESS/TRADE OPERATING FEES	369,244,287.78	369,244,287.78	1,804,800.00	1,804,800.00	0.5%	367,439,487.78
12020450	INSPECTION FEES	131,103,163.86	131,103,163.86	2,700,000.00	17,861,520.33	13.6%	113,241,643.53
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	1,910,336,166.60	4,956,184,092.19	126.7%	1,043,595,129.03
12020453	APPLICATIONS FEES	223,433,405.01	223,433,405.01	30,560,740.00	50,445,710.00	22.6%	172,987,695.01
12020455	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES- POSTGRADUATE	467,812,753.50	467,812,753.50	183,312,062.01	370,315,275.01	79.2%	97,497,478.49
12020456	SCHOOL TUITION/REGISTRATION/EXAMINATION FEES - OTHERS	229,783,960.00	229,783,960.00	91,007,511.42	323,105,506.17	140.6%	93,321,546.17
12020457	AFFILIATION CHARGES	11,688,948.63	11,688,948.63	450,000.00	450,000.00	3.8%	11,238,948.63
12020458	UNITY/STAFF/OTHER SCHOOL FEES/LEVIES	344,372,141.10	344,372,141.10	30,803,700.00	189,497,200.00	55.0%	154,874,941.10
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	2,575,750.00	5,951,600.00	24.7%	18,112,751.27
12020464	HOSPITAL SERVICE CHARGES	693,972,499.45	693,972,499.45	279,002,429.00	527,828,576.00	76.1%	166,143,923.45
12020465	SPORTS/RECREATIONAL FACILITIES FEES	101,284,187.27	101,284,187.27	3,600,160.00	18,866,277.00	18.6%	82,417,910.27
12020478	WORKSHOP FEES	118,635,151.96	118,635,151.96	1,816,300.00	13,676,500.00	11.5%	104,958,651.96
12020479	STREET NAMING	11,546,147.27	11,546,147.27	2,280,000.00	5,535,000.00	47.9%	6,011,147.27
12020480	TEMPORARY PLANNING PERMIT (TPP)	17,704,092.48	17,704,092.48	1,605,000.00	2,502,000.00	14.1%	15,202,092.48
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	90,395,407.79	95,726,378.38	40.0%	143,876,823.48
12020501	FINES /PENALTIES	239,603,201.86	239,603,201.86	90,395,407.79	95,726,378.38	40.0%	143,876,823.48
120206	SALES - GENERAL	7,698,600,190.96	7,698,600,190.96	125,543,810.00	925,359,672.31	12.0%	6,773,240,518.65
12020601	SALES OF JOURNAL & PUBLICATIONS	25,998,998.08	25,998,998.08	17,337,400.00	21,601,826.73	83.1%	4,397,171.35

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020603	SALES OF ID CARDS	9,521,958.95	9,521,958.95	5,520,345.00	9,478,445.00	99.5%	43,513.95
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	17,589,230.63	17,589,230.63	198,650.00	230,650.00	1.3%	17,358,580.63
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	5,022,667,879.55	5,022,667,879.55	1,255,000.00	709,584,564.58	14.1%	4,313,083,314.97
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	620,000.00	4,473,600.00	0.9%	511,434,086.85
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	92,015,715.00	171,094,186.00	43.4%	223,087,649.00
12020616	SALES OF FORMS	725,580,280.42	725,580,280.42	8,596,700.00	8,896,400.00	1.2%	716,683,880.42
12020620	SALES OF OTHER GOVERNMENT PROPERTIES	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
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	347,016,433.17	886,519,922.89	3.1%	28,083,968,942.25
12020701	EARNINGS FROM CONSULTANCY SERVICES	47,856,900.72	47,856,900.72	461,300.00	1,138,700.00	2.4%	46,718,200.72
12020702	EARNINGS FROM LABORATORY SERVICES	82,707,035.95	82,707,035.95	18,994,748.00	41,934,716.00	50.7%	40,772,319.95
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	1,453,950.00	3,198,170.00	33.7%	6,284,983.80
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	22,354,515.00	44,585,977.00	31.8%	95,768,045.31
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	1,915,482,910.00	1,915,482,910.00	260,000.00	329,000.00	0.0%	1,915,153,910.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,078,972.61	3,078,972.61	3,481,000.00	3,481,000.00	113.1%	-
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	26,033,339,855.14	26,033,339,855.14	295,983,480.17	781,427,189.46	3.0%	25,251,912,665.68
12020712	EARNINGS FROM COMMERCIAL ACTIVITIES : HIRE OF ACADEMIC GOWN / BOOK OF PRO	57,061,270.80	57,061,270.80	2,165,000.00	5,155,000.00	9.0%	51,906,270.80
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	1,862,440.00	5,270,170.43	1.3%	405,764,085.33
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	13,726,738.52	25,317,904.90	38.2%	40,996,199.76
12020801	RENT ON GOVT. QUARTERS	60,599,989.78	60,599,989.78	13,726,738.52	25,317,904.90	41.8%	35,282,084.88
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	26,447,909.28	35,444,570.24	1.4%	2,439,123,561.69
12020901	RENT ON GOVT. LAND	817,824,540.87	817,824,540.87	3,160,103.75	3,982,700.75	0.5%	813,841,840.12
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	50,000,000.00	50,000,000.00	22,573,305.53	30,747,369.49	61.5%	19,252,630.51
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	714,500.00	714,500.00	0.0%	1,577,950,118.45
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	69,114,591.31	71,451,112.44	46.1%	83,514,564.26
12021201	MOTOR VEHICLE ADVANCES (INTEREST)	8,000,000.00	8,000,000.00	1,308,100.00	2,544,100.00	31.8%	5,455,900.00
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	67,806,491.31	68,907,012.44	727.9%	-
13	AID AND GRANTS	38,263,589,246.89	38,263,589,246.89	12,873,768,798.31	27,297,366,684.89	71.3%	10,966,222,562.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1301	AID	16,244,667,045.55	16,244,667,045.55	270,270,270.27	270,270,270.27	1.7%	15,974,396,775.28
130101	DOMESTIC AID	729,095,445.55	729,095,445.55	270,270,270.27	270,270,270.27	37.1%	458,825,175.28
13010102	CAPITAL DOMESTIC AID	729,095,445.55	729,095,445.55	270,270,270.27	270,270,270.27	37.1%	458,825,175.28
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	12,603,498,528.04	27,027,096,414.62	122.7%	- 5,008,174,213.28
130201	DOMESTIC GRANTS	19,764,815,663.48	19,764,815,663.48	12,603,498,528.04	27,027,096,414.62	136.7%	- 7,262,280,751.13
13020101	CURRENT GRANTS FROM FG N	1,794,648,321.29	1,794,648,321.29	-	2,375,418,023.66	132.4%	- 580,769,702.37
13020102	CAPITAL GRANTS FROM FG N	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	11,458,281,137.04	22,959,569,695.76	4251.8%	- 22,419,569,695.76
13020104	CAPITAL GRANTS FROM LGAS	2,264,434,780.27	2,264,434,780.27	1,145,217,391.00	1,628,608,695.20	71.9%	635,826,085.07
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	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
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	228,053,271,223.08	228,053,271,223.08	11,120,725,554.00	11,120,725,554.00	4.9%	216,932,545,669.08
1403	LOANS/ BORROWINGS RECEIPT	228,053,271,223.08	228,053,271,223.08	11,120,725,554.00	11,120,725,554.00	4.9%	216,932,545,669.08
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	228,053,271,223.08	228,053,271,223.08	11,120,725,554.00	11,120,725,554.00	4.9%	216,932,545,669.08
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	228,053,271,223.08	228,053,271,223.08	11,120,725,554.00	11,120,725,554.00	4.9%	216,932,545,669.08

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39
010000000000	ADMINISTRATION SECTOR:	157,062,243,768.16	157,062,243,768.16	17,659,884,446.52	31,742,283,413.38	20.2%	125,319,960,354.78
011100000000	Government House Administration	68,335,535,282.19	68,335,535,282.19	13,775,177,732.96	24,885,524,016.09	36.4%	43,450,011,266.10
011100100100	Governor's Office	7,746,007,050.49	7,746,007,050.49	1,326,345,888.30	2,538,463,634.86	32.8%	5,207,543,415.63
011100100200	Deputy Governor's Office	302,721,960.87	302,721,960.87	49,976,577.47	84,359,546.86	27.9%	218,362,414.01
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	3,201,093.50	3,201,115.00	0.6%	537,323,321.87
011100600100	Benue State Commission for Peace and Reconciliation	1,127,180,881.80	1,127,180,881.80	14,312,207.84	35,119,572.61	3.1%	1,092,061,309.19
011100800100	Benue State Emergency Management Agency (BENSEMA)	8,530,400,777.64	8,530,400,777.64	927,379,949.63	2,024,904,681.01	23.7%	6,505,496,096.63
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	15,334,830.20	25,895,643.75	63.2%	15,102,173.67
011103300100	Benue State Aids Control Agency (BENSACA)	96,518,382.20	96,518,382.20	100.50	1,000,295.50	1.0%	95,518,086.70
011103700100	Muslim Pilgrims Welfare Board (MPWB)	12,261,550.00	12,261,550.00	1,376,109.00	3,352,242.00	27.3%	8,909,308.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	19,586,306.96	19,586,306.96	1,311,254.25	2,022,434.25	10.3%	17,563,872.71
011104500100	Benue State Pension Commission	7,901,593,802.79	7,901,593,802.79	6,318,296,642.63	9,499,370,628.97	120.2%	-
011110100100	Bureau of Special Projects & Infrastructure	28,035,942,884.36	28,035,942,884.36	5,117,643,079.64	10,667,574,007.78	38.0%	17,368,368,876.58
011113200100	Bureau for International Cooperation & Development	2,668,754,441.28	2,668,754,441.28	-	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
011200000000	Benue State House of Assembly	21,067,313,679.47	21,067,313,679.47	1,408,928,290.15	2,694,277,163.94	12.8%	18,373,036,515.53
011200300100	Benue State House of Assembly	19,926,886,345.49	19,926,886,345.49	1,344,532,245.18	2,569,556,321.27	12.9%	17,357,330,024.22
011200400100	Benue State House of Assembly Service Commission	1,140,427,333.98	1,140,427,333.98	64,396,044.97	124,720,842.67	10.9%	1,015,706,491.31
012300000000	Ministry of Information & Orientation	4,921,607,041.31	4,921,607,041.31	445,753,387.45	859,856,795.23	17.5%	4,061,750,246.08
012300100100	Ministry of Information & Orientation	3,569,288,049.14	3,569,288,049.14	108,075,559.77	216,601,800.01	6.1%	3,352,686,249.13
012300300100	Benue State Television Corporation	150,907,992.97	150,907,992.97	33,610,140.95	64,094,829.20	42.5%	86,813,163.77
012300400100	Radio Benue Corporation	450,645,022.15	450,645,022.15	100,979,275.00	199,426,911.33	44.3%	251,218,110.82
012301300100	Benue Printing and Publishing Corporation (BPPC)	166,000,000.00	166,000,000.00	55,985,412.63	84,306,580.79	50.8%	81,693,419.21
012305500100	Government Printing Department	162,362,529.98	162,362,529.98	289,792.20	541,264.20	0.3%	161,821,265.78
012305600100	Bureau for Arts, Culture and Tourism	422,403,447.07	422,403,447.07	146,813,206.90	294,885,409.70	69.8%	127,518,037.37
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	41,014,046,257.42	41,014,046,257.42	62,028,100.65	124,678,424.94	0.3%	40,889,367,832.48
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	41,014,046,257.42	41,014,046,257.42	62,028,100.65	124,678,424.94	0.3%	40,889,367,832.48
012500000000	Office of the Head of Service (HOS)	4,738,227,194.21	4,738,227,194.21	366,357,208.93	779,522,463.14	16.5%	3,958,704,731.07
012500100100	Office of the Head of Service (HOS)	790,453,319.27	790,453,319.27	191,291,833.62	445,037,661.02	56.3%	345,415,658.25
012500200100	Bureau of Establishment and Management Services	672,055,860.75	672,055,860.75	150,733,142.81	275,518,049.62	41.0%	396,537,811.13
012500300100	Bureau of Service Welfare	1,590,743,495.15	1,590,743,495.15	19,760,000.00	48,670,000.00	3.1%	1,542,073,495.15
012500500100	Bureau of Manpower Development and Training	119,100,000.73	119,100,000.73	4,572,232.50	10,296,752.50	8.6%	108,803,248.23
012500600100	Benue Public Service Institute	1,565,874,518.31	1,565,874,518.31	-	-	0.0%	1,565,874,518.31
014000000000	Auditor General	318,052,987.57	318,052,987.57	69,611,635.85	139,015,120.07	43.7%	179,037,867.50
014000100100	Office of the Auditor-General of the State	242,272,550.35	242,272,550.35	53,573,052.87	103,007,408.86	42.5%	139,265,141.49

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
014000200100	Local Government Audit Department	75,780,437.23	75,780,437.23	16,038,582.98	36,007,711.21	47.5%	39,772,726.02
014700000000	Benue State Civil Service Commission	63,452,630.96	63,452,630.96	4,469,139.41	8,922,895.33	14.1%	54,529,735.63
014700100100	Benue State Civil Service Commission	63,452,630.96	63,452,630.96	4,469,139.41	8,922,895.33	14.1%	54,529,735.63
014800000000	Benue State Independent Electoral Commission (BSIEC)	850,266,064.16	850,266,064.16	92,891,525.37	185,843,877.15	21.9%	664,422,187.01
014800100100	Benue State Independent Electoral Commission (BSIEC)	850,266,064.16	850,266,064.16	92,891,525.37	185,843,877.15	21.9%	664,422,187.01
014900000000	Local Government Service Commission	439,753,112.06	439,753,112.06	11,559,837.00	24,119,674.00	5.5%	415,633,438.06
014900100100	Local Government Service Commission	439,753,112.06	439,753,112.06	11,559,837.00	24,119,674.00	5.5%	415,633,438.06
015600000000	Ministry of Communications and Digital Economy	5,606,376,746.19	5,606,376,746.19	4,500,000.00	67,443,226.93	1.2%	5,538,933,519.26
015600100100	Ministry of Communications and Digital Economy	5,606,376,746.19	5,606,376,746.19	4,500,000.00	67,443,226.93	1.2%	5,538,933,519.26
015600200100	Ministry of Communications and Digital Economy	3,224,865,291.17	3,224,865,291.17	4,500,000.00	6,000,037.50	0.2%	3,218,865,253.67
015600300100	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
015600400100	Benue State Digital Infrastructure Company Plc	1,303,084,734.55	1,303,084,734.55	-	61,443,189.43	4.7%	1,241,641,545.12
016100000000	Office of the Secretary to the State Government (SSG)	9,707,612,772.62	9,707,612,772.62	1,418,607,588.75	1,973,079,756.56	20.3%	7,734,533,016.06
016100100100	Office of the Secretary to the State Government (SSG)	9,494,843,835.80	9,494,843,835.80	1,373,421,978.21	1,913,960,802.14	20.2%	7,580,883,033.66
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	5,031,287.42	8,507,014.69	62.7%	5,051,439.82
016100500200	Liaison Office Kaduna	29,206,591.00	29,206,591.00	7,706,421.71	9,906,863.76	33.9%	19,299,727.24
016100500300	Liaison Office Abuja/Lodge	105,297,583.21	105,297,583.21	32,447,901.41	40,705,075.97	38.7%	64,592,507.24
020000000000	ECONOMIC SECTOR:	287,192,514,894.84	287,192,514,894.84	35,619,890,133.55	73,590,114,468.00	25.6%	213,602,400,426.84
021500000000	Ministry of Agriculture & Food Security	45,017,911,518.62	45,017,911,518.62	2,904,707,772.42	10,405,554,833.40	23.1%	34,612,356,685.23
021500100100	Ministry of Agriculture & Food Security	18,049,414,223.90	18,049,414,223.90	1,851,678,368.98	8,842,155,234.88	49.0%	9,207,258,989.02
021502100100	Alkperan Orshi Polytechnic, Yandev	3,887,895,574.16	3,887,895,574.16	396,559,682.91	788,364,691.71	20.3%	3,099,530,882.45
021510200100	Bureau of Agricultural Development & Mechanization (BADM)	5,069,139,527.90	5,069,139,527.90	656,469,720.53	775,034,906.81	15.3%	4,294,104,621.10
021510300100	Agricultural Development Company	18,011,462,192.66	18,011,462,192.66	-	-	0.0%	18,011,462,192.66
022000000000	Ministry of Finance	76,059,398,101.92	76,059,398,101.92	29,564,087,205.59	54,802,465,524.61	72.1%	21,256,932,577.31
022000100100	Ministry of Finance	29,146,339,613.23	29,146,339,613.23	316,416,916.01	1,733,401,195.04	5.9%	27,412,938,418.19
022000200100	Debt Management Office	39,116,451,875.90	39,116,451,875.90	26,541,039,835.70	49,989,728,795.33	127.8%	10,873,276,919.43
022000700100	Office of the Accountant-General	652,247,176.59	652,247,176.59	123,923,064.26	250,816,944.52	38.5%	401,430,232.07
022000800100	Benue State Internal Revenue Service (BIRS)	4,152,580,766.85	4,152,580,766.85	2,582,707,389.62	2,828,518,589.72	68.1%	1,324,062,177.13
022000900100	Novus Micro Finance Bank Limited	2,991,778,669.34	2,991,778,669.34	-	-	0.0%	2,991,778,669.34
022800000000	Ministry of Science, Technological & Innovation	4,542,868,907.99	4,542,868,907.99	26,492,345.10	55,471,434.95	1.2%	4,487,397,473.04
022800100100	Ministry of Science, Technology & Innovation	4,539,712,286.87	4,539,712,286.87	25,895,995.10	53,956,184.95	1.2%	4,485,756,101.92
022800200300	Business and Engineering Skills Training (BEST) Centre	3,156,621.11	3,156,621.11	596,350.00	1,515,250.00	48.0%	1,641,371.11
023100000000	Ministry of Power, Renewable Energy & Transport	14,137,025,735.05	14,137,025,735.05	4,288,572.31	985,812,849.50	7.0%	13,151,212,885.55
023100100100	Ministry of Power, Renewable Energy and Transport	5,460,270,682.05	5,460,270,682.05	4,288,572.31	134,202,558.18	2.5%	5,326,068,123.87
023100200100	Benue Links Nigeria Limited	8,676,755,053.00	8,676,755,053.00	-	851,610,291.32	9.8%	7,825,144,761.68
023400000000	Ministry of Works, Housing and Urban Development	46,975,651,521.23	46,975,651,521.23	1,864,382,443.10	5,635,869,018.07	12.0%	41,339,782,503.16
023400100100	Ministry of Works, Housing and Urban Development	46,975,651,521.23	46,975,651,521.23	1,864,382,443.10	5,635,869,018.07	12.0%	41,339,782,503.16
023800000000	Benue State Budget and Economic Planning Commission	9,818,620,190.05	9,818,620,190.05	35,333,249.18	113,863,569.26	1.2%	9,704,756,620.79
023800100100	Benue State Budget and Economic Planning Commission	9,719,979,207.52	9,719,979,207.52	33,633,249.18	110,083,431.66	1.1%	9,609,895,775.86
023800400100	Benue State Bureau of Statistics	98,640,982.53	98,640,982.53	1,700,000.00	3,780,137.60	3.8%	94,860,844.93
025000000000	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
025200000000	Ministry of Water Resources, Environment and Climate Change	22,951,130,126.29	22,951,130,126.29	227,608,153.53	398,993,898.42	1.7%	22,552,136,227.87
025200100100	Ministry of Water Resources, Environment and Climate Change	12,197,378,095.36	12,197,378,095.36	109,293,854.94	184,382,982.94	1.5%	12,012,995,112.42
025210200100	Benue State Water Board	177,851,435.89	177,851,435.89	38,389,367.99	79,749,661.86	44.8%	98,101,774.03
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	5,278,488,769.47	5,278,488,769.47	31,604,430.61	54,784,514.98	1.0%	5,223,704,254.49
025210400100	Benue State Environmental Sanitation Authority	566,711,825.57	566,711,825.57	48,320,499.99	80,076,738.64	14.1%	486,635,086.93

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
025210500100	Benue State Agro-Climate and Watershed Management Agency	4,730,700,000.00	4,730,700,000.00	-	-	0.0%	4,730,700,000.00
025300000000	Ministry of Marine and Blue Economy	1,778,228,224.00	1,778,228,224.00	23,790,386.75	27,830,675.25	1.6%	1,750,397,548.75
025300100100	Ministry of Marine and Blue Economy	1,778,228,224.00	1,778,228,224.00	23,790,386.75	27,830,675.25	1.6%	1,750,397,548.75
025400000000	Ministry of Cooperatives and Rural Development	8,832,779,489.97	8,832,779,489.97	874,108,956.78	969,995,818.63	11.0%	7,862,783,671.34
025400100100	Ministry of Cooperatives and Rural Development	8,239,471,341.37	8,239,471,341.37	851,884,926.83	922,214,622.33	11.2%	7,317,256,719.04
025400200100	Benue State Urban Development Board	593,308,148.60	593,308,148.60	22,224,029.95	47,781,196.30	8.1%	545,526,952.30
026000000000	Ministry of Lands, Survey and Solid Minerals	20,201,333,284.78	20,201,333,284.78	44,614,928.44	87,474,023.84	0.4%	20,113,859,260.94
026000100100	Ministry of Lands, Survey and Solid Minerals	12,326,428,563.08	12,326,428,563.08	44,614,928.44	87,474,023.84	0.7%	12,238,954,539.24
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
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	50,476,120.35	106,782,822.08	0.3%	36,381,687,086.92
022200100100	Ministry of Industry, Trade and Investment	8,917,226,434.68	8,917,226,434.68	50,476,120.35	106,782,822.08	1.2%	8,810,443,612.60
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	2,710,707,105.41	4,426,366,116.83	12.7%	30,480,300,565.51
031800000000	Benue State Judicial Service Commission	26,535,358,483.92	26,535,358,483.92	1,934,078,556.87	3,354,834,855.80	12.6%	23,180,523,628.12
031801100100	Benue State Judicial Service Commission	821,839,021.33	821,839,021.33	55,051,436.22	91,903,898.20	11.2%	729,935,123.13
031805100100	High Court of Justice	21,506,674,509.22	21,506,674,509.22	1,562,356,681.63	2,826,489,472.87	13.1%	18,680,185,036.35
031805200100	Customary Court of Appeal	4,206,844,953.37	4,206,844,953.37	316,670,439.02	436,441,484.73	10.4%	3,770,403,468.64
032600000000	Ministry of Justice and Public Order	8,371,308,198.42	8,371,308,198.42	776,628,548.54	1,071,531,261.03	12.8%	7,299,776,937.39
032600100100	Ministry of Justice and Public Order	8,359,953,198.42	8,359,953,198.42	776,628,548.54	1,071,531,261.03	12.8%	7,288,421,937.39
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	28,244,309,951.28	56,756,383,148.67	26.3%	159,093,429,193.26
051400000000	Ministry of Women Affairs and Social Welfare	2,792,344,258.72	2,792,344,258.72	60,412,331.39	203,592,853.67	7.3%	2,588,751,405.05
051400100100	Ministry of Women Affairs and Social Welfare	1,574,596,586.98	1,574,596,586.98	52,969,124.48	112,003,381.36	7.1%	1,462,593,205.62
051405100100	Benue State Rehabilitation Board, Apir	566,547,961.03	566,547,961.03	7,443,206.91	91,089,442.31	16.1%	475,458,518.72
051405200100	Benue State Community and Social Development Agency	651,199,710.71	651,199,710.71	-	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	23,396,239,679.68	46,915,301,482.78	31.5%	101,810,776,917.47
051700100100	Ministry of Education and Knowledge Management	7,483,386,082.01	7,483,386,082.01	192,225,254.70	389,781,255.23	5.2%	7,093,604,826.78
051700300100	Benue State Universal Basic Education Board (SUBEB)	64,342,850,033.47	64,342,850,033.47	14,733,578,137.28	29,609,243,909.27	46.0%	34,733,606,124.20
051700800100	Benue State Library Board	29,894,643.99	29,894,643.99	6,254,726.92	12,804,970.48	42.8%	17,089,673.51
051701000100	State Agency for Mass Education	263,951,765.86	263,951,765.86	83,972,673.17	167,942,105.08	63.6%	96,009,660.78
051701100100	College of Education, Katsina-Ala	3,167,433,741.50	3,167,433,741.50	583,573,956.52	1,145,862,370.94	36.2%	2,021,571,370.56
051701200100	Benue State Education Quality Assurance & Examinations Board	2,871,992,479.60	2,871,992,479.60	415,437,459.49	1,147,282,917.17	39.9%	1,724,709,562.43
051701300100	College of Education Oju	2,985,382,746.12	2,985,382,746.12	435,113,918.55	865,170,568.79	29.0%	2,120,212,177.33
051701800100	Benue State Polytechnic, Ugbokolo	3,199,283,199.71	3,199,283,199.71	557,261,833.73	1,262,906,198.89	39.5%	1,936,377,000.82
051701800200	Akawe Torkula Polytechnic, Makurdi	10,297,824,098.08	10,297,824,098.08	152,962,661.29	318,813,451.01	3.1%	9,979,010,647.07
051702100100	Father Moses Oshio Adasu State University (FMOASU), Makurdi	13,224,344,908.36	13,224,344,908.36	3,044,963,143.64	5,698,763,120.06	43.1%	7,525,581,788.30
051703100200	Benue State University College of Health Sciences	4,775,153,376.94	4,775,153,376.94	666,994,679.59	1,247,067,986.60	26.1%	3,528,085,390.34
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ithigh	24,712,431,332.00	24,712,431,332.00	133,761,128.88	211,969,828.67	0.9%	24,500,461,503.33
051705400100	Benue State Teaching Service Board	9,873,859,325.26	9,873,859,325.26	2,153,338,122.92	4,366,386,851.95	44.2%	5,507,472,473.31
051705500100	Benue State Science and Technical Education Board	1,425,643,812.79	1,425,643,812.79	232,922,567.11	463,547,116.86	32.5%	962,096,695.93
051705600100	Benue State Scholarship Board	72,646,854.56	72,646,854.56	3,879,415.89	7,758,831.78	10.7%	64,888,022.78
052100000000	Ministry of Health and Human Services	52,947,411,003.02	52,947,411,003.02	3,898,899,261.16	7,883,057,922.61	14.9%	45,064,353,080.41
052100100100	Ministry of Health and Human Services	21,391,829,692.57	21,391,829,692.57	517,663,359.62	971,574,740.22	4.5%	20,420,254,952.35
052100200100	Benue State Health Insurance Agency	1,252,681,358.78	1,252,681,358.78	178,327,943.35	548,176,455.32	43.8%	704,504,903.46
052102600100	Benue State University Teaching Hospital (BSUTH)	25,697,748,248.86	25,697,748,248.86	2,119,379,575.02	4,164,996,424.01	16.2%	21,532,751,824.85
052102700100	Benue State Primary Health Care Board	111,676,116.84	111,676,116.84	6,799,916.49	22,488,887.41	20.1%	89,187,229.43

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052110200100	Hospital Management Board	3,279,210,585.96	3,279,210,585.96	1,025,836,133.08	2,100,203,002.39	64.0%	1,179,007,583.57
052110300100	Benue State College of Health Sciences & Technology, Agasha	1,214,265,000.00	1,214,265,000.00	50,892,333.60	75,618,413.26	6.2%	1,138,646,586.74
053900000000	Ministry of Youth, Sports and Creativity	5,764,313,531.78	5,764,313,531.78	430,868,008.40	749,537,345.71	13.0%	5,014,776,186.07
053900100100	Ministry of Youth, Sports and Creativity	4,715,118,888.48	4,715,118,888.48	266,477,961.75	419,427,679.80	8.9%	4,295,691,208.68
053905100100	Benue State Sports Council	993,745,420.03	993,745,420.03	164,390,046.65	330,109,665.91	33.2%	663,635,754.12
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	3,180,343.84	174,981,124.09	3.9%	4,298,460,181.89
054400100100	Ministry of Humanitarian Affairs and Disaster Management	4,473,441,305.98	4,473,441,305.98	3,180,343.84	174,981,124.09	3.9%	4,298,460,181.89
055100000000	Bureau of Local Government and Chieftaincy Affairs	1,146,223,842.18	1,146,223,842.18	454,710,326.81	829,912,419.81	72.4%	316,311,422.37
055100100100	Bureau of Local Government and Chieftaincy Affairs	1,146,223,842.18	1,146,223,842.18	454,710,326.81	829,912,419.81	72.4%	316,311,422.37

Table 5: Personnel Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	34,419,829,064.16	68,900,252,007.87	51.2%	65,546,413,129.47
010000000000	ADMINISTRATION SECTOR:	18,017,967,210.44	18,017,967,210.44	7,871,884,137.35	12,671,084,233.54	70.3%	5,346,882,976.90
011100000000	Government House Administration	9,311,234,254.72	9,311,234,254.72	6,386,242,309.13	9,649,044,625.47	103.6%	- 337,810,370.75
011100100100	Governor's Office	337,925,550.00	337,925,550.00	51,857,028.50	120,863,767.50	35.8%	217,061,782.50
011100100200	Deputy Governor's Office	16,245,611.24	16,245,611.24	3,135,924.00	6,271,848.00	38.6%	9,973,763.24
011100800100	Benue State Emergency Management Agency (BENSEMA)	12,233,000.00	12,233,000.00	1,455,561.00	2,862,675.00	23.4%	9,370,325.00
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	20,161,296.00	56.8%	15,303,811.16
011103700100	Muslim Pilgrims Welfare Board (MPWB)	7,913,550.00	7,913,550.00	1,376,085.00	2,752,170.00	34.8%	5,161,380.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	5,000,000.00	5,000,000.00	411,150.00	822,300.00	16.4%	4,177,700.00
011104500100	Benue State Pension Commission	7,859,722,360.00	7,859,722,360.00	6,317,925,912.63	9,495,310,568.97	120.8%	- 1,635,588,208.97
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
011200000000	Benue State House of Assembly	1,164,472,423.32	1,164,472,423.32	159,321,778.37	315,300,712.16	27.1%	849,171,711.16
011200300100	Benue State House of Assembly	817,926,040.36	817,926,040.36	126,572,168.28	249,416,365.40	30.5%	568,509,654.96
011200400100	Benue State House of Assembly Service Commission	346,546,382.96	346,546,382.96	32,749,610.09	65,884,326.76	19.0%	280,662,056.20
012300000000	Ministry of Information & Orientation	1,283,983,648.84	1,283,983,648.84	428,942,204.55	830,358,692.81	64.7%	453,624,956.03
012300100100	Ministry of Information & Orientation	449,780,550.00	449,780,550.00	105,071,464.83	210,595,869.59	46.8%	239,184,680.41
012300300100	Benue State Television Corporation	60,726,943.40	60,726,943.40	25,490,144.67	50,980,289.34	84.0%	9,746,654.06
012300400100	Radio Benue Corporation	426,075,878.74	426,075,878.74	100,959,932.00	199,407,047.33	46.8%	226,668,831.41
012301300100	Benue Printing and Publishing Corporation (BPPC)	155,300,000.00	155,300,000.00	51,325,217.74	75,958,335.43	48.9%	79,341,664.57
012305500100	Government Printing Department	12,094,733.92	12,094,733.92	289,792.20	541,264.20	4.5%	11,553,469.72
012305600100	Bureau for Arts, Culture and Tourism	180,005,542.78	180,005,542.78	145,805,653.11	292,875,886.92	162.7%	- 112,870,344.14
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	122,222,491.00	62,013,066.11	124,633,361.18	102.0%	- 2,410,870.18
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	122,222,491.00	122,222,491.00	62,013,066.11	124,633,361.18	102.0%	- 2,410,870.18
012500000000	Office of the Head of Service (HOS)	1,299,802,712.97	1,299,802,712.97	310,991,915.92	684,931,290.94	52.7%	614,871,422.03
012500100100	Office of the Head of Service (HOS)	768,248,948.51	768,248,948.51	184,805,399.30	429,735,584.76	55.9%	338,513,363.75
012500200100	Bureau of Establishment and Management Services	510,615,159.88	510,615,159.88	122,214,426.62	245,799,138.18	48.1%	264,816,021.70
012500500100	Bureau of Manpower Development and Training	20,938,604.59	20,938,604.59	3,972,090.00	9,396,568.00	44.9%	11,542,036.59
014000000000	Auditor General	300,825,379.74	300,825,379.74	64,514,447.72	132,903,883.94	44.2%	167,921,495.80
014000100100	Office of the Auditor-General of the State	228,853,976.99	228,853,976.99	49,475,932.99	98,910,288.98	43.2%	129,943,688.01
014000200100	Local Government Audit Department	71,971,402.75	71,971,402.75	15,038,514.73	33,993,594.96	47.2%	37,977,807.79
014700000000	Benue State Civil Service Commission	5,871,315.52	5,871,315.52	1,466,391.00	2,932,782.00	50.0%	2,938,533.52
014700100100	Benue State Civil Service Commission	5,871,315.52	5,871,315.52	1,466,391.00	2,932,782.00	50.0%	2,938,533.52
014800000000	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	661,022,537.44	90,889,068.25	182,150,162.12	27.6%	478,872,375.32
014800100100	Benue State Independent Electoral Commission (BSIEC)	661,022,537.44	661,022,537.44	90,889,068.25	182,150,162.12	27.6%	478,872,375.32
014900000000	Local Government Service Commission	43,386,948.00	43,386,948.00	11,559,837.00	23,119,674.00	53.3%	20,267,274.00
014900100100	Local Government Service Commission	43,386,948.00	43,386,948.00	11,559,837.00	23,119,674.00	53.3%	20,267,274.00
015600000000	Ministry of Communications and Digital Economy	1,070,210,706.31	1,070,210,706.31	-	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	8.5%	567,209,131.61
016100000000	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	2,754,934,792.59	355,943,119.30	672,787,595.98	24.4%	2,082,147,196.61
016100100100	Office of the Secretary to the State Government (SSG)	2,754,934,792.59	2,754,934,792.59	355,943,119.30	672,787,595.98	24.4%	2,082,147,196.61
020000000000	ECONOMIC SECTOR:	22,672,896,759.37	22,672,896,759.37	4,449,402,651.06	12,257,238,836.29	54.1%	10,415,657,923.08
021500000000	Ministry of Agriculture & Food Security	3,199,175,138.83	3,199,175,138.83	614,013,709.17	1,249,383,399.00	39.1%	1,949,791,739.83
021500100100	Ministry of Agriculture & Food Security	984,286,130.40	984,286,130.40	236,342,655.54	480,362,195.73	48.8%	503,923,934.67
021502100100	Alkeran Orshi Polytechnic, Yandev.	1,701,194,680.49	1,701,194,680.49	364,362,896.37	739,739,057.73	43.5%	961,455,622.76

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1- Q2)	% 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	13,308,157.26	29,282,145.54	7.3%	370,717,854.46
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	3,404,626,144.65	9,958,046,624.31	61.8%	6,163,681,652.86
022000100100	Ministry of Finance	196,204,618.95	196,204,618.95	43,818,901.47	86,675,967.94	44.2%	109,528,651.01
022000200100	Debt Management Office	14,481,346,231.09	14,481,346,231.09	2,961,010,932.50	9,103,411,565.33	62.9%	5,377,934,665.76
022000700100	Office of the Accountant-General	379,177,000.14	379,177,000.14	118,301,764.26	240,653,344.52	63.5%	138,523,655.62
022000800100	Benue State Internal Revenue Service (BIRS)	868,467,760.04	868,467,760.04	281,494,546.42	527,305,746.52	60.7%	341,162,013.52
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	24,395,932.85	49,457,074.70	35.6%	89,608,258.30
022800100100	Ministry of Science, Technology & Innovation	139,065,333.00	139,065,333.00	24,395,932.85	49,457,074.70	35.6%	89,608,258.30
023100000000	Ministry of Power,Renewable Energy & Transport	658,068,258.04	658,068,258.04	-	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	26.4%	484,276,793.03
023400000000	Ministry of Works, Housing and Urban Development	270,457,845.66	270,457,845.66	64,484,659.10	130,842,197.10	48.4%	139,615,648.56
023400100100	Ministry of Works, Housing and Urban Development	270,457,845.66	270,457,845.66	64,484,659.10	130,842,197.10	48.4%	139,615,648.56
023800000000	Benue State Budget and Economic Planning Commission	204,146,631.16	204,146,631.16	30,372,899.98	60,422,902.96	29.6%	143,723,728.20
023800100100	Benue State Budget and Economic Planning Commission	161,621,571.48	161,621,571.48	29,772,899.98	59,222,902.96	36.6%	102,398,668.52
023800400100	Benue State Bureau of Statistics	42,525,059.68	42,525,059.68	600,000.00	1,200,000.00	2.8%	41,325,059.68
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	149,947,350.43	298,497,072.61	48.3%	319,335,200.63
025200100100	Ministry of Water Resources, Environment and Climate Change	292,243,495.24	292,243,495.24	71,085,374.94	142,819,380.94	48.9%	149,424,114.30
025210200100	Benue State Water Board	137,397,139.02	137,397,139.02	30,816,967.99	62,152,861.86	45.2%	75,244,277.16
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	43,019,329.02	43,019,329.02	14,253,311.51	27,976,895.17	65.0%	15,042,433.85
025210400100	Benue State Environmental Sanitation Authority	140,172,309.96	140,172,309.96	33,791,695.99	65,547,934.64	46.8%	74,624,375.32
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	77,281,000.50	157,023,431.50	44.9%	192,804,763.50
025400100100	Ministry of Cooperatives and Rural Development	284,608,445.00	284,608,445.00	67,570,496.50	135,974,636.50	47.8%	148,633,808.50
025400200100	Benue State Urban Development Board	65,219,750.00	65,219,750.00	9,710,504.00	21,048,795.00	32.3%	44,170,955.00
026000000000	Ministry of Lands, Survey and Solid Minerals	492,608,496.00	492,608,496.00	40,501,060.40	82,718,455.80	16.8%	409,890,040.20
026000100100	Ministry of Lands, Survey and Solid Minerals	242,128,040.00	242,128,040.00	40,501,060.40	82,718,455.80	34.2%	159,409,584.20
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	43,779,893.98	97,056,213.30	18.5%	426,203,206.12
022200100100	Ministry of Industry, Trade and Investment	274,813,780.00	274,813,780.00	43,779,893.98	97,056,213.30	35.3%	177,757,566.70
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	1,065,025,445.57	2,089,037,977.20	34.3%	4,000,355,402.13
031800000000	Benue State Judicial Service Commission	5,782,393,779.33	5,782,393,779.33	976,443,177.51	1,925,662,306.14	33.3%	3,856,731,473.19
031801100100	Benue State Judicial Service Commission	469,715,458.44	469,715,458.44	23,432,276.22	46,617,018.20	9.9%	423,098,440.24
031805100100	High Court of Justice	4,775,470,055.39	4,775,470,055.39	909,790,686.15	1,792,876,187.89	37.5%	2,982,593,867.50
031805200100	Customary Court of Appeal	537,208,265.50	537,208,265.50	43,220,215.14	86,169,100.05	16.0%	451,039,165.45
032600000000	Ministry of Justice and Public Order	306,999,600.00	306,999,600.00	88,582,268.06	163,375,671.06	53.2%	143,623,928.94
032600100100	Ministry of Justice and Public Order	306,999,600.00	306,999,600.00	88,582,268.06	163,375,671.06	53.2%	143,623,928.94
050000000000	SOCIAL SECTOR:	87,666,407,788.20	87,666,407,788.20	21,033,516,830.18	41,882,890,960.84	47.8%	45,783,516,827.36
051400000000	Ministry of Women Affairs and Social Welfare	481,915,293.68	481,915,293.68	53,800,122.98	108,724,679.86	22.6%	373,190,613.82
051400100100	Ministry of Women Affairs and Social Welfare	210,128,203.27	210,128,203.27	48,337,866.98	97,800,167.86	46.5%	112,328,035.41
051405100100	Benue State Rehabilitation Board, Apir	21,278,590.41	21,278,590.41	5,462,256.00	10,924,512.00	51.3%	10,354,078.41
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	17,651,239,989.31	35,203,208,523.60	49.7%	35,594,592,775.19
051700100100	Ministry of Education and Knowledge Management	364,566,823.76	364,566,823.76	86,310,377.56	168,528,051.49	46.2%	196,038,772.27
051700300100	Benue State Universal Basic Education Board (SUBEB)	37,253,180,758.58	37,253,180,758.58	10,902,811,314.79	21,817,197,090.54	58.6%	15,435,983,668.04
051700800100	Benue State Library Board	26,156,921.01	26,156,921.01	5,726,163.98	11,276,051.66	43.1%	14,880,869.35

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1- Q2)	% 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	83,972,635.67	167,441,364.08	68.3%	77,753,333.99
051701100100	College of Education, Katsina-Ala	1,877,400,600.00	1,877,400,600.00	514,480,520.54	1,047,641,021.66	55.8%	829,759,578.34
051701200100	Benue State Education Quality Assurance & Examinations Board	192,500,000.00	192,500,000.00	32,490,003.84	79,937,985.65	41.5%	112,562,014.35
051701300100	College of Education Oju	1,870,560,350.00	1,870,560,350.00	424,639,043.98	844,072,894.22	45.1%	1,026,487,455.78
051701800100	Benue State Polytechnic, Ugbokolo	1,411,689,350.00	1,411,689,350.00	276,300,094.74	547,032,753.76	38.8%	864,656,596.24
051701800200	Akawe Torkula Polytechnic, Makurdi	1,841,000,000.00	1,841,000,000.00	149,959,761.29	314,852,651.01	17.1%	1,526,147,348.99
051702100100	Father Moses Oshio Adasu State University (FMOASU), Makurdi	8,905,682,626.36	8,905,682,626.36	2,244,175,765.09	4,324,896,927.77	48.6%	4,580,785,698.59
051703100200	Benue State University College of Health Sciences	2,995,985,365.75	2,995,985,365.75	543,222,201.91	1,047,274,255.17	35.0%	1,948,711,110.58
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	2,150,350,122.92	4,362,251,551.95	48.5%	4,627,592,623.67
051705500100	Benue State Science and Technical Education Board	1,256,929,271.43	1,256,929,271.43	232,922,567.11	463,047,092.86	36.8%	793,882,178.57
051705600100	Benue State Scholarship Board	18,222,859.20	18,222,859.20	3,879,415.89	7,758,831.78	42.6%	10,464,027.42
052100000000	Ministry of Health and Human Services	15,676,198,735.06	15,676,198,735.06	3,188,358,207.99	6,288,619,339.42	40.1%	9,387,579,395.64
052100100100	Ministry of Health and Human Services	1,085,000,000.00	1,085,000,000.00	480,519,353.62	923,164,604.22	85.1%	161,835,395.78
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	1,725,694,265.04	3,437,773,655.04	33.3%	6,889,755,125.73
052102700100	Benue State Primary Health Care Board	15,031,383.00	15,031,383.00	3,744,416.49	7,293,832.98	48.5%	7,737,550.02
052110200100	Hospital Management Board	3,240,000,000.00	3,240,000,000.00	932,137,881.91	1,874,124,956.25	57.8%	1,365,875,043.75
052110300100	Benue State College of Health Sciences & Technology,Agasha	350,000,000.00	350,000,000.00	46,262,290.93	46,262,290.93	13.2%	303,737,709.07
053900000000	Ministry of Youth, Sports and Creativity	335,671,718.49	335,671,718.49	65,851,147.90	136,376,854.96	40.6%	199,294,863.53
053900100100	Ministry of Youth, Sports and Creativity	117,131,616.00	117,131,616.00	21,461,510.00	46,267,597.80	39.5%	70,864,018.20
053905100100	Benue State Sports Council	192,689,617.05	192,689,617.05	44,389,637.90	90,109,257.16	46.8%	102,580,359.89
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	74,267,362.00	145,961,563.00	41.1%	208,859,179.18
055100100100	Bureau of Local Government and Chieftaincy Affairs	354,820,742.18	354,820,742.18	74,267,362.00	145,961,563.00	41.1%	208,859,179.18

Table 6: Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	11,383,079,277.59	22,877,051,369.55	15.1%	128,142,979,239.40
010000000000	ADMINISTRATION SECTOR:	83,079,874,847.11	83,079,874,847.11	4,209,881,951.28	7,770,007,673.16	9.4%	75,309,867,173.95
011100000000	Government House Administration	14,440,575,465.82	14,440,575,465.82	1,887,135,815.94	4,114,208,654.59	28.5%	10,326,366,811.23
011100100100	Governor's Office	2,888,109,774.52	2,888,109,774.52	899,558,331.55	1,979,369,339.11	68.5%	908,740,435.41
011100100200	Deputy Governor's Office	264,538,316.63	264,538,316.63	46,840,653.47	78,087,698.86	29.5%	186,450,617.77
011100500100	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	3,201,093.50	3,201,115.00	3.8%	81,431,294.00
011100600100	Benue State Commission for Peace and Reconciliation	168,714,033.33	168,714,033.33	5,086,207.84	18,823,372.61	11.2%	149,890,660.72
011100800100	Benue State Emergency Management Agency (BENSEMA)	6,127,991,562.08	6,127,991,562.08	925,924,388.63	2,022,042,006.01	33.0%	4,105,949,556.07
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	5,254,182.20	5,734,347.75	155.4%	- 2,045,420.22
011103300100	Benue State Aids Control Agency (BENSACA)	53,382,621.06	53,382,621.06	100.50	1,000,295.50	1.9%	52,382,325.56
011103700100	Muslim Pilgrims Welfare Board (MPWB)	4,348,000.00	4,348,000.00	24.00	600,072.00	13.8%	3,747,928.00
011103800100	Christian Pilgrims Welfare Board (CPWB)	3,600,000.00	3,600,000.00	900,104.25	1,200,134.25	33.3%	2,399,865.75
011104500100	Benue State Pension Commission	30,856,899.61	30,856,899.61	370,730.00	3,890,060.00	12.6%	26,966,839.61
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	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
011200000000	Benue State House of Assembly	19,204,858,873.33	19,204,858,873.33	1,229,929,511.78	2,351,299,451.78	12.2%	16,853,559,421.55
011200300100	Benue State House of Assembly	19,046,116,043.34	19,046,116,043.34	1,199,750,076.90	2,295,429,935.87	12.1%	16,750,686,107.47
011200400100	Benue State House of Assembly Service Commission	158,742,829.99	158,742,829.99	30,179,434.88	55,869,515.91	35.2%	102,873,314.08
012300000000	Ministry of Information & Orientation	1,440,572,878.04	1,440,572,878.04	15,268,432.90	25,955,379.02	1.8%	1,414,617,499.02
012300100100	Ministry of Information & Orientation	1,221,007,030.00	1,221,007,030.00	3,004,094.94	6,005,930.42	0.5%	1,215,001,099.58
012300300100	Benue State Television Corporation	52,671,398.01	52,671,398.01	6,577,246.28	9,571,816.46	18.2%	43,099,581.55
012300400100	Radio Benue Corporation	24,569,143.41	24,569,143.41	19,343.00	19,864.00	0.1%	24,549,279.41
012301300100	Benue Printing and Publishing Corporation (BPPC)	10,700,000.00	10,700,000.00	4,660,194.89	8,348,245.36	78.0%	2,351,754.64
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	1,007,553.79	2,009,522.78	1.6%	122,755,479.51
012400000000	Bureau of Internal Affairs and Special Services (BIASS)	40,350,362,700.97	40,350,362,700.97	15,034.54	45,063.76	0.0%	40,350,317,637.21
012400100100	Bureau of Internal Affairs and Special Services (BIASS)	40,350,362,700.97	40,350,362,700.97	15,034.54	45,063.76	0.0%	40,350,317,637.21
012500000000	Office of the Head of Service (HOS)	706,958,590.88	706,958,590.88	55,365,293.01	94,591,172.20	13.4%	612,367,418.68
012500100100	Office of the Head of Service (HOS)	22,204,370.76	22,204,370.76	6,486,434.32	15,302,076.26	68.9%	6,902,294.50
012500200100	Bureau of Establishment and Management Services	161,440,700.87	161,440,700.87	28,518,716.19	29,718,911.44	18.4%	131,721,789.43
012500300100	Bureau of Service Welfare	153,695,306.83	153,695,306.83	19,760,000.00	48,670,000.00	31.7%	105,025,306.83
012500500100	Bureau of Manpower Development and Training	98,161,396.14	98,161,396.14	600,142.50	900,184.50	0.9%	97,261,211.64
012500600100	Benue Public Service Institute	271,456,816.27	271,456,816.27	-	-	0.0%	271,456,816.27
014000000000	Auditor General	17,033,813.93	17,033,813.93	5,097,188.13	6,111,236.13	35.9%	10,922,577.80
014000100100	Office of the Auditor-General of the State	13,418,573.36	13,418,573.36	4,097,119.88	4,097,119.88	30.5%	9,321,453.48
014000200100	Local Government Audit Department	3,615,240.57	3,615,240.57	1,000,068.25	2,014,116.25	55.7%	1,601,124.32
014700000000	Benue State Civil Service Commission	10,881,315.44	10,881,315.44	3,002,748.41	5,990,113.33	55.0%	4,891,202.11
014700100100	Benue State Civil Service Commission	10,881,315.44	10,881,315.44	3,002,748.41	5,990,113.33	55.0%	4,891,202.11
014800000000	Benue State Independent Electoral Commission (BSIEC)	164,090,406.71	164,090,406.71	2,002,457.12	3,693,715.03	2.3%	160,396,691.68
014800100100	Benue State Independent Electoral Commission (BSIEC)	164,090,406.71	164,090,406.71	2,002,457.12	3,693,715.03	2.3%	160,396,691.68

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
014900000000	Local Government Service Commission	10,228,109.00	10,228,109.00	-	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	9.8%	9,228,109.00
015600000000	Ministry of Communications and Digital Economy	560,174,480.80	560,174,480.80	4,500,000.00	14,521,773.99	2.6%	545,652,706.81
015600100100	Ministry of Communications and Digital Economy	306,884,575.28	306,884,575.28	4,500,000.00	6,000,037.50	2.0%	300,884,537.78
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	4.6%	176,443,130.31
016100000000	Office of the Secretary to the State Government (SSG)	6,174,138,212.19	6,174,138,212.19	1,007,565,469.45	1,152,591,113.33	18.7%	5,021,547,098.86
016100100100	Office of the Secretary to the State Government (SSG)	6,055,714,470.81	6,055,714,470.81	962,379,858.91	1,093,472,158.91	18.1%	4,962,242,311.90
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	5,031,287.42	8,507,014.69	62.7%	5,051,439.82
016100500200	Liaison Office Kaduna	15,641,017.45	15,641,017.45	7,706,421.71	9,906,863.76	63.3%	5,734,153.69
016100500300	Liaison Office Abuja/Lodge	51,473,230.24	51,473,230.24	32,447,901.41	40,705,075.97	79.1%	10,768,154.27
020000000000	ECONOMIC SECTOR:	30,428,213,398.14	30,428,213,398.14	2,680,315,989.30	4,897,744,687.19	16.1%	25,530,468,710.95
021500000000	Ministry of Agriculture & Food Security	2,003,758,633.33	2,003,758,633.33	32,411,876.54	50,841,190.49	2.5%	1,952,917,442.84
021500100100	Ministry of Agriculture & Food Security	118,023,516.10	118,023,516.10	2,000,090.00	4,000,556.51	3.4%	114,022,959.59
021502100100	Akperan Orshi Polytechnic, Yandev.	261,427,623.73	261,427,623.73	30,411,786.54	46,840,633.98	17.9%	214,586,989.75
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
022000000000	Ministry of Finance	20,329,798,817.89	20,329,798,817.89	2,568,387,157.74	3,947,056,670.30	19.4%	16,382,742,147.59
022000100100	Ministry of Finance	16,367,403,731.11	16,367,403,731.11	272,598,014.54	1,646,725,227.10	10.1%	14,720,678,504.01
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	5,621,300.00	10,163,600.00	5.3%	182,798,254.70
022000800100	Benue State Internal Revenue Service (BIRS)	3,036,651,018.19	3,036,651,018.19	2,290,167,843.20	2,290,167,843.20	75.4%	746,483,174.99
022000900100	Novus Micro Finance Bank Limited	706,746,002.39	706,746,002.39	-	-	0.0%	706,746,002.39
022800000000	Ministry of Science, Technological & Innovation	60,766,621.11	60,766,621.11	2,096,412.25	6,014,360.25	9.9%	54,752,260.86
022800100100	Ministry of Science, Technology & Innovation	57,610,000.00	57,610,000.00	1,500,062.25	4,499,110.25	7.8%	53,110,889.75
022800200100	Business and Engineering Skills Training (BEST) Centre	3,156,621.11	3,156,621.11	596,350.00	1,515,250.00	48.0%	1,641,371.11
023100000000	Ministry of Power, Renewable Energy & Transport	4,260,742,159.58	4,260,742,159.58	4,263,572.31	755,177,569.73	17.7%	3,505,564,589.85
023100100100	Ministry of Power, Renewable Energy and Transport	317,878,333.62	317,878,333.62	4,263,572.31	134,177,558.18	42.2%	283,700,775.44
023100200100	Benue Links Nigeria Limited	3,942,863,825.96	3,942,863,825.96	-	621,000,011.55	15.7%	3,321,863,814.41
023400000000	Ministry of Works, Housing and Urban Development	73,317,743.52	73,317,743.52	1,000,000.00	4,043,511.89	5.5%	69,274,231.63
023400100100	Ministry of Works, Housing and Urban Development	73,317,743.52	73,317,743.52	1,000,000.00	4,043,511.89	5.5%	69,274,231.63
023800000000	Benue State Budget and Economic Planning Commission	345,525,853.29	345,525,853.29	1,910,849.20	32,141,849.51	9.3%	313,384,003.78
023800100100	Benue State Budget and Economic Planning Commission	324,205,128.00	324,205,128.00	1,015,849.20	30,016,711.91	9.3%	294,188,416.09
023800400100	Benue State Bureau of Statistics	21,320,725.29	21,320,725.29	895,000.00	2,125,137.60	10.0%	19,195,587.69
025000000000	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
025200000000	Ministry of Water Resources, Environment and Climate Change	1,151,636,271.09	1,151,636,271.09	27,669,884.00	39,835,406.00	3.5%	1,111,800,865.09
025200100100	Ministry of Water Resources, Environment and Climate Change	290,280,577.05	290,280,577.05	4,200,180.00	5,200,302.00	1.8%	285,080,275.05
025210200100	Benue State Water Board	40,454,296.87	40,454,296.87	7,572,400.00	17,596,800.00	43.5%	22,857,496.87
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	35,961,397.17	35,961,397.17	1,368,500.00	2,509,500.00	7.0%	33,451,897.17
025210400100	Benue State Environmental Sanitation Authority	124,240,000.00	124,240,000.00	14,528,804.00	14,528,804.00	11.7%	109,711,196.00
025210500100	Benue State Agro-Climate and Watershed Management Agency	660,700,000.00	660,700,000.00	-	-	0.0%	660,700,000.00
025300000000	Ministry of Marine and Blue Economy	352,815,224.00	352,815,224.00	23,790,386.75	27,830,675.25	7.9%	324,984,548.75
025300100100	Ministry of Marine and Blue Economy	352,815,224.00	352,815,224.00	23,790,386.75	27,830,675.25	7.9%	324,984,548.75
025400000000	Ministry of Cooperatives and Rural Development	221,607,624.50	221,607,624.50	7,975,756.10	20,321,276.95	9.2%	201,286,347.55
025400100100	Ministry of Cooperatives and Rural Development	100,486,432.16	100,486,432.16	955,230.15	2,880,785.65	2.9%	97,605,646.51
025400200100	Benue State Urban Development Board	121,121,192.34	121,121,192.34	7,020,525.95	17,440,491.30	14.4%	103,680,701.04
026000000000	Ministry of Lands, Survey and Solid Minerals	336,483,075.70	336,483,075.70	4,113,868.04	4,755,568.04	1.4%	331,727,507.66
026000100100	Ministry of Lands, Survey and Solid Minerals	41,809,010.00	41,809,010.00	4,113,868.04	4,755,568.04	11.4%	37,053,441.96
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 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	6,696,226.37	9,726,608.78	0.8%	1,267,084,897.06
022200100100	Ministry of Industry, Trade and Investment	692,765,260.24	692,765,260.24	6,696,226.37	9,726,608.78	1.4%	683,038,651.46
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	1,295,071,857.59	1,768,498,387.88	14.4%	10,493,533,210.62
031800000000	Benue State Judicial Service Commission	5,174,300,019.30	5,174,300,019.30	607,025,577.11	860,342,797.91	16.6%	4,313,957,221.39
031801100100	Benue State Judicial Service Commission	220,172,189.21	220,172,189.21	14,593,560.00	28,261,280.00	12.8%	191,910,909.21
031805100100	High Court of Justice	3,402,022,021.21	3,402,022,021.21	354,587,778.48	529,520,267.98	15.6%	2,872,501,753.23
031805200100	Customary Court of Appeal	1,552,105,808.88	1,552,105,808.88	237,844,238.63	302,561,249.93	19.5%	1,249,544,558.95
032600000000	Ministry of Justice and Public Order	7,087,731,579.20	7,087,731,579.20	688,046,280.48	908,155,589.97	12.8%	6,179,575,989.23
032600100100	Ministry of Justice and Public Order	7,076,376,579.20	7,076,376,579.20	688,046,280.48	908,155,589.97	12.8%	6,168,220,989.23
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	3,197,809,479.42	8,440,800,621.32	33.4%	16,809,110,143.89
051400000000	Ministry of Women Affairs and Social Welfare	733,597,333.49	733,597,333.49	6,612,208.41	89,868,173.81	12.3%	643,729,159.68
051400100100	Ministry of Women Affairs and Social Welfare	216,905,021.70	216,905,021.70	4,631,257.50	9,203,213.50	4.2%	207,701,808.20
051405100100	Benue State Rehabilitation Board, Apir	153,714,126.08	153,714,126.08	1,980,950.91	80,164,930.31	52.2%	73,549,195.77
051405200100	Benue State Community and Social Development Agency	362,978,185.71	362,978,185.71	-	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	2,063,493,515.85	6,242,917,358.35	34.2%	11,989,383,004.69
051700100100	Ministry of Education and Knowledge Management	194,136,861.86	194,136,861.86	23,199,277.14	71,212,659.86	36.7%	122,924,202.00
051700300100	Benue State Universal Basic Education Board (SUBEB)	6,716,765,603.71	6,716,765,603.71	448,486,830.01	3,452,935,101.15	51.4%	3,263,830,502.57
051700800100	Benue State Library Board	3,737,722.97	3,737,722.97	528,562.94	1,528,918.82	40.9%	2,208,804.15
051701000100	State Agency for Mass Education	18,757,067.79	18,757,067.79	37.50	500,741.00	2.7%	18,256,326.79
051701100100	College of Education, Katsina-Ala	270,780,520.00	270,780,520.00	69,093,435.98	91,817,655.82	33.9%	178,962,864.18
051701200100	Benue State Education Quality Assurance & Examinations Board	1,691,793,458.01	1,691,793,458.01	356,607,455.65	675,114,931.52	39.9%	1,016,678,526.49
051701300100	College of Education Oju	148,058,190.75	148,058,190.75	10,424,874.57	21,047,674.57	14.2%	127,010,516.18
051701800100	Benue State Polytechnic, Ugbokolo	517,755,305.00	517,755,305.00	133,155,736.95	231,930,479.22	44.8%	285,824,825.78
051701800200	Akawe Torkula Polytechnic, Makurdi	279,620,401.50	279,620,401.50	3,002,900.00	3,960,800.00	1.4%	275,659,601.50
051702100100	Father Moses Oshio Adasu State University (FMOAU), Makurdi	3,557,662,282.00	3,557,662,282.00	763,200,798.55	1,283,560,152.29	36.1%	2,274,102,129.71
051703100200	Benue State University College of Health Sciences	804,307,011.19	804,307,011.19	119,044,477.68	192,703,091.43	24.0%	611,603,919.76
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ithugh	3,914,933,333.00	3,914,933,333.00	133,761,128.88	211,969,828.67	5.4%	3,702,963,504.33
051705400100	Benue State Teaching Service Board	55,830,695.79	55,830,695.79	2,988,000.00	4,135,300.00	7.4%	51,695,395.79
051705500100	Benue State Science and Technical Education Board	38,872,623.17	38,872,623.17	-	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	629,060,097.39	1,183,302,648.89	25.1%	3,537,545,994.43
052100100100	Ministry of Health and Human Services	402,781,105.25	402,781,105.25	32,709,406.00	43,910,536.00	10.9%	358,870,569.25
052100200100	Benue State Health Insurance Agency	340,865,269.27	340,865,269.27	177,862,943.35	286,747,641.05	84.1%	54,117,628.22
052102600100	Benue State University Teaching Hospital (BSUTH)	3,440,475,781.25	3,440,475,781.25	317,103,954.20	582,806,248.94	16.9%	2,857,669,532.31
052102700100	Benue State Primary Health Care Board	87,924,008.00	87,924,008.00	3,055,500.00	15,195,054.43	17.3%	72,728,953.57
052110200100	Hospital Management Board	34,787,479.55	34,787,479.55	93,698,251.17	225,588,046.14	648.5%	-
052110300100	Benue State College of Health Sciences & Technology, Agasha	414,015,000.00	414,015,000.00	4,630,042.67	29,055,122.33	7.0%	384,959,877.67
053900000000	Ministry of Youth, Sports and Creativity	877,017,984.78	877,017,984.78	122,000,660.50	243,820,770.75	27.8%	633,197,214.03
053900100100	Ministry of Youth, Sports and Creativity	70,185,292.56	70,185,292.56	2,000,251.75	3,820,362.00	5.4%	66,364,930.56
053905100100	Benue State Sports Council	801,055,802.98	801,055,802.98	120,000,408.75	240,000,408.75	30.0%	561,055,394.23
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	2,810,343.84	5,771,124.09	5.4%	100,397,266.49
054400100100	Ministry of Humanitarian Affairs and Disaster Management	106,168,390.58	106,168,390.58	2,810,343.84	5,771,124.09	5.4%	100,397,266.49
055100000000	Bureau of Local Government and Chieftaincy Affairs	579,978,050.00	579,978,050.00	373,832,653.43	675,120,545.43	116.4%	-
055100100100	Bureau of Local Government and Chieftaincy Affairs	579,978,050.00	579,978,050.00	373,832,653.43	675,120,545.43	116.4%	-

Table 7: Capital Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
010000000000	ADMINISTRATION SECTOR:	52,139,051,469.05	52,139,051,469.05	5,130,196,829.64	10,693,122,931.18	20.5%	41,445,928,537.87
011100000000	Government House Administration	41,272,026,060.23	41,272,026,060.23	5,127,187,079.64	10,684,358,207.78	25.9%	30,587,667,852.45
011100100100	Governor's Office	2,444,656,595.97	2,444,656,595.97	318,000.00	318,000.00	0.0%	2,444,338,595.97
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	9,226,000.00	16,296,200.00	1.7%	942,170,648.47
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	1.5%	10,844,543.18
011110100100	Bureau of Special Projects & Infrastructure	27,981,867,884.36	27,981,867,884.36	5,117,643,079.64	10,667,574,007.78	38.1%	17,314,293,876.58
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
011200000000	Benue State House of Assembly	632,638,121.03	632,638,121.03	1,467,000.00	2,832,000.00	0.4%	629,806,121.03
011200400100	Benue State House of Assembly Service Commission	632,638,121.03	632,638,121.03	1,467,000.00	2,832,000.00	0.4%	629,806,121.03
012300000000	Ministry of Information & Orientation	2,197,050,514.43	2,197,050,514.43	1,542,750.00	3,542,723.40	0.2%	2,193,507,791.03
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	1,542,750.00	3,542,723.40	9.4%	33,966,928.16
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
012400000000	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
012500000000	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
014000000000	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
014700000000	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
014800000000	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
014900000000	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
015600000000	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
016100000000	Office of the Secretary to the State Government (SSG)	578,539,767.84	578,539,767.84	-	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	0.5%	481,804,572.40

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	14,089,734,009.68	31,600,821,438.89	15.0%	179,090,400,603.76
021500000000	Ministry of Agriculture & Food Security	39,779,299,466.46	39,779,299,466.46	2,258,282,186.71	9,105,330,243.91	22.9%	30,673,969,222.55
021500100100	Ministry of Agriculture & Food Security	16,947,104,577.40	16,947,104,577.40	1,613,335,623.44	8,357,792,482.64	49.3%	8,589,312,094.76
021502100100	Alkeran Orshi Polytechnic, Yandev.	1,924,594,989.94	1,924,594,989.94	1,785,000.00	1,785,000.00	0.1%	1,922,809,989.94
021510200100	Bureau of Agricultural Development & Mechanization (BADM)	4,425,789,214.40	4,425,789,214.40	643,161,563.27	745,752,761.27	16.9%	3,680,036,453.14
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	9,190,636,419.69	16,081,716,189.12	95.6%	737,636,265.94
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	9,181,191,419.69	16,072,271,189.12	418.6%	- 12,232,313,591.89
022000700100	Office of the Accountant-General	80,108,321.75	80,108,321.75	-	-	0.0%	80,108,321.75
022000900100	Benue State Internal Revenue Service (BIRS)	244,555,080.00	244,555,080.00	9,445,000.00	9,445,000.00	3.9%	235,110,080.00
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	25,000.00	38,180,350.00	0.4%	9,009,018,204.53
023100100100	Ministry of Power, Renewable Energy and Transport	5,142,198,554.53	5,142,198,554.53	25,000.00	25,000.00	0.0%	5,142,173,554.53
023100200100	Benue Links Nigeria Limited	3,905,000,000.00	3,905,000,000.00	-	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	1,798,897,784.00	5,500,983,309.08	11.8%	41,130,892,622.97
023400100100	Ministry of Works, Housing and Urban Development	46,631,875,932.05	46,631,875,932.05	1,798,897,784.00	5,500,983,309.08	11.8%	41,130,892,622.97
023800000000	Benue State Budget and Economic Planning Commission	9,267,447,705.60	9,267,447,705.60	3,049,500.00	21,298,816.79	0.2%	9,246,148,888.81
023800100100	Benue State Budget and Economic Planning Commission	9,232,652,508.04	9,232,652,508.04	2,844,500.00	20,843,816.79	0.2%	9,211,808,691.25
023800400100	Benue State Bureau of Statistics	34,795,197.56	34,795,197.56	205,000.00	455,000.00	1.3%	34,340,197.56
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	49,990,919.10	60,661,419.81	0.3%	21,121,000,162.15
025200100100	Ministry of Water Resources, Environment and Climate Change	11,614,854,023.07	11,614,854,023.07	34,008,300.00	36,363,300.00	0.3%	11,578,490,723.07
025210300100	Benue State Rural Water Supply and Sanitation Agency (BERWASSA)	5,199,508,043.28	5,199,508,043.28	15,982,619.10	24,298,119.81	0.5%	5,175,209,923.47
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	788,852,200.18	792,651,110.18	9.6%	7,468,692,560.28
025400100100	Ministry of Cooperatives and Rural Development	7,854,376,464.20	7,854,376,464.20	783,359,200.18	783,359,200.18	10.0%	7,071,017,264.02
025400200100	Benue State Urban Development Board	406,967,206.26	406,967,206.26	5,493,000.00	9,291,910.00	2.3%	397,675,296.26
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	347,801,802.25	564,971,751.75	3.4%	15,980,869,952.76
031800000000	Benue State Judicial Service Commission	15,569,264,685.29	15,569,264,685.29	347,801,802.25	564,971,751.75	3.6%	15,042,292,933.54
031801100100	Benue State Judicial Service Commission	131,951,373.68	131,951,373.68	17,025,600.00	17,025,600.00	12.9%	114,925,773.68
031805100100	High Court of Justice	13,319,782,432.62	13,319,782,432.62	295,170,217.00	500,235,017.00	3.8%	12,819,547,415.62
031805200100	Customary Court of Appeal	2,117,530,878.99	2,117,530,878.99	35,605,985.25	47,711,134.75	2.3%	2,069,819,744.24
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 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
050000000000	SOCIAL SECTOR:	102,536,247,787.75	102,536,247,787.75	3,766,617,441.68	5,895,736,789.44	5.7%	96,640,510,998.31
051400000000	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
051700000000	Ministry of Education and Knowledge Management	59,528,119,667.62	59,528,119,667.62	3,680,006,174.52	5,467,675,600.83	9.2%	54,060,444,066.79
051700100100	Ministry of Education and Knowledge Management	6,924,173,687.38	6,924,173,687.38	82,715,600.00	150,040,543.88	2.2%	6,774,133,143.50
051700300100	Benue State Universal Basic Education Board (SUBEB)	20,372,903,671.18	20,372,903,671.18	3,382,279,992.48	4,339,111,717.58	21.3%	16,033,791,953.60
051701100100	College of Education, Katsina-Ala	1,018,752,621.50	1,018,752,621.50	-	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	26,340,000.00	392,230,000.00	40.0%	588,469,021.59
051701300100	College of Education Oju	966,001,435.38	966,001,435.38	50,000.00	50,000.00	0.0%	965,951,435.38
051701800100	Benue State Polytechnic, Ugbokolo	1,265,247,244.71	1,265,247,244.71	146,306,002.04	482,442,965.91	38.1%	782,804,278.80
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 (FMOASU), Makurdi	761,000,000.00	761,000,000.00	37,586,580.00	90,306,040.00	11.9%	670,693,960.00
051703100200	Benue State University College of Health Sciences	974,361,000.00	974,361,000.00	4,728,000.00	7,090,640.00	0.7%	967,270,360.00
051704100100	Benue State University of Agriculture, Science and Technology (BUAST), Ithugh	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
052100000000	Ministry of Health and Human Services	32,425,762,323.81	32,425,762,323.81	79,630,955.78	250,020,877.23	0.8%	32,175,741,446.58
052100100100	Ministry of Health and Human Services	19,877,151,633.45	19,877,151,633.45	4,434,600.00	4,469,600.00	0.0%	19,872,682,033.45
052100200100	Benue State Health Insurance Agency	186,034,249.27	186,034,249.27	465,000.00	104,333,757.20	56.1%	81,700,492.07
052102600100	Benue State University Teaching Hospital (BSUTH)	11,901,376,868.84	11,901,376,868.84	74,731,355.78	140,966,520.03	1.2%	11,760,410,348.81
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	0.1%	449,499,000.00
053900000000	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
054400000000	Ministry of Humanitarian Affairs and Disaster Management	4,333,583,220.01	4,333,583,220.01	370,000.00	169,210,000.00	3.9%	4,164,373,220.01
054400100100	Ministry of Humanitarian Affairs and Disaster Management	4,333,583,220.01	4,333,583,220.01	370,000.00	169,210,000.00	3.9%	4,164,373,220.01
055100000000	Bureau of Local Government and Chieftaincy Affairs	210,425,050.00	210,425,050.00	6,610,311.38	8,830,311.38	4.2%	201,594,738.62
055100100100	Bureau of Local Government and Chieftaincy Affairs	210,425,050.00	210,425,050.00	6,610,311.38	8,830,311.38	4.2%	201,594,738.62

Table 8: Other Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	15,097,533,211.76	25,983,190,858.21	94.0%	1,648,988,078.82
01000000000	ADMINISTRATION SECTOR:	3,825,350,241.56	3,825,350,241.56	447,921,528.25	608,068,575.50	15.9%	3,217,281,666.06
01110000000	Government House Administration	3,311,699,501.41	3,311,699,501.41	374,612,528.25	437,912,528.25	13.2%	2,873,786,973.16
011100100100	Governor's Office	2,075,315,130.00	2,075,315,130.00	374,612,528.25	437,912,528.25	21.1%	1,637,402,601.75
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
01200000000	Benue State House of Assembly	65,344,261.79	65,344,261.79	18,210,000.00	24,845,000.00	38.0%	40,499,261.79
011200300100	Benue State House of Assembly	62,844,261.79	62,844,261.79	18,210,000.00	24,710,000.00	39.3%	38,134,261.79
011200400100	Benue State House of Assembly Service Commission	2,500,000.00	2,500,000.00	-	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	55,099,000.00	145,311,047.25	72.7%	54,688,952.75
016100100100	Office of the Secretary to the State Government (SSG)	200,000,000.00	200,000,000.00	55,099,000.00	145,311,047.25	72.7%	54,688,952.75
02000000000	ECONOMIC SECTOR:	23,400,182,694.70	23,400,182,694.70	14,400,437,483.51	24,834,309,505.64	106.1%	- 1,434,126,810.94
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	14,400,437,483.51	24,815,646,040.88	108.9%	- 2,027,127,489.09
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	14,398,837,483.51	24,814,046,040.88	119.5%	- 4,044,934,204.81
022000800100	Benue State Internal Revenue Service (BIRS)	2,906,908.62	2,906,908.62	1,600,000.00	1,600,000.00	55.0%	1,306,908.62
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	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	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	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
03180000000	Benue State Judicial Service Commission	9,400,000.00	9,400,000.00	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
031805100100	High Court of Justice	9,400,000.00	9,400,000.00	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
05000000000	SOCIAL SECTOR:	397,246,000.77	397,246,000.77	246,366,200.00	536,954,777.07	135.2%	- 139,708,776.30
05140000000	Ministry of Women Affairs and Social Welfare	11,937,950.00	11,937,950.00	-	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	41.9%	6,937,950.00

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	1,500,000.00	1,500,000.00	0.9%	166,357,070.81
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	1,500,000.00	1,500,000.00	32.7%	3,091,300.00
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	1,850,000.00	161,115,057.07	129.3%	- 36,513,756.25
052100100100	Ministry of Health and Human Services	26,896,953.87	26,896,953.87	-	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	234.0%	- 89,951,788.12
052102600100	Benue State University Teaching Hospital (BSUTH)	28,366,818.00	28,366,818.00	1,850,000.00	3,450,000.00	12.2%	24,916,818.00
052110200100	Hospital Management Board	1,694,260.00	1,694,260.00	-	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	10.0%	450,000.00
05390000000	Ministry of Youth, Sports and Creativity	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
053900100100	Ministry of Youth, Sports and Creativity	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
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

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39
2	EXPENDITURES	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39
21	PERSONNEL COST	134,446,665,137.34	134,446,665,137.34	34,419,829,064.16	68,900,252,007.87	51.2%	65,546,413,129.47
2101	SALARY	107,877,240,730.15	107,877,240,730.15	27,801,076,006.10	53,155,301,809.05	49.3%	54,721,938,921.10
210101	SALARIES AND WAGES	107,877,240,730.15	107,877,240,730.15	27,801,076,006.10	53,155,301,809.05	49.3%	54,721,938,921.10
21010101	SALARY	95,637,540,319.27	95,637,540,319.27	23,491,810,935.98	47,026,792,355.88	49.2%	48,610,747,963.39
21010102	OVER TIME PAYMENTS	72,399,333.00	72,399,333.00	4,105,000.00	8,371,600.00	11.6%	64,027,733.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	7,895,737,882.74	7,895,737,882.74	1,344,149,137.62	2,675,211,540.90	33.9%	5,220,526,341.84
21010104	SALARY ARREARS	4,271,563,195.15	4,271,563,195.15	2,961,010,932.50	3,444,926,312.27	80.6%	826,636,882.88
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,453,156,051.18	7,453,156,051.18	1,324,753,779.26	1,572,272,576.68	21.1%	5,880,883,474.50
210201	ALLOWANCES	2,758,710,156.57	2,758,710,156.57	131,165,613.02	216,685,604.92	7.9%	2,542,024,551.65
21020101	NON REGULAR ALLOWANCES	2,758,710,156.57	2,758,710,156.57	131,165,613.02	216,685,604.92	7.9%	2,542,024,551.65
210202	SOCIAL CONTRIBUTIONS	4,694,445,894.61	4,694,445,894.61	1,193,588,166.24	1,355,586,971.76	28.9%	3,338,858,922.85
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	1,191,633,360.31	1,350,419,536.07	66.0%	696,554,039.35
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	1,954,805.93	5,167,435.69	1.5%	344,832,564.31
2103	SOCIAL BENEFITS	19,116,268,356.01	19,116,268,356.01	5,293,999,278.80	14,172,677,622.14	74.1%	4,943,590,733.87
210301	SOCIAL BENEFITS	19,116,268,356.01	19,116,268,356.01	5,293,999,278.80	14,172,677,622.14	74.1%	4,943,590,733.87
21030101	GRATUITY	1,285,849,246.84	1,285,849,246.84	1,388,395,389.00	1,410,868,508.15	109.7%	- 125,019,261.31
21030102	PENSION	6,432,536,614.25	6,432,536,614.25	3,904,094,189.80	7,018,752,213.34	109.1%	- 586,215,599.09
21030103	DEATH BENEFITS	715,838,166.98	715,838,166.98	1,509,700.00	3,267,700.00	0.5%	712,570,466.98
21030104	GRATUITY ARREARS	5,000,000,000.00	5,000,000,000.00	-	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	21.5%	4,460,161,979.17
22	OTHER RECURRENT COSTS	178,652,209,545.97	178,652,209,545.97	26,480,612,489.35	48,860,242,227.75	27.3%	129,791,967,318.22
2202	OVERHEAD COST	151,020,030,608.94	151,020,030,608.94	11,383,079,277.59	22,877,051,369.55	15.1%	128,142,979,239.40
220201	TRAVEL & TRANSPORT - GENERAL	17,395,040,895.99	17,395,040,895.99	1,248,716,513.12	2,684,292,303.83	15.4%	14,710,748,592.16
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,364,445,944.30	5,364,445,944.30	321,539,081.10	530,066,508.10	9.9%	4,834,379,436.20
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,501,021,151.14	5,501,021,151.14	527,609,671.02	876,942,440.17	15.9%	4,624,078,710.97
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,058,782,819.01	2,058,782,819.01	179,809,370.00	197,744,092.00	9.6%	1,861,038,727.01
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,470,790,981.54	4,470,790,981.54	219,758,391.00	1,079,539,263.56	24.1%	3,391,251,717.98
220202	UTILITIES - GENERAL	2,431,365,966.74	2,431,365,966.74	268,179,277.70	475,204,740.40	19.5%	1,956,161,226.34
22020201	ELECTRICITY CHARGES	1,031,323,857.41	1,031,323,857.41	183,710,398.82	298,633,139.65	29.0%	732,690,717.76
22020202	TELEPHONE CHARGES	144,000,464.49	144,000,464.49	17,464,200.00	23,211,200.00	16.1%	120,789,264.49
22020203	INTERNET ACCESS CHARGES	580,122,068.90	580,122,068.90	40,794,443.13	110,593,728.62	19.1%	469,528,340.28
22020204	SATELLITE BROADCASTING ACCESS CHARGES	132,926,033.31	132,926,033.31	6,800,400.00	12,987,400.00	9.8%	119,938,633.31
22020205	WATER RATES	111,343,765.02	111,343,765.02	7,153,600.00	11,320,400.00	10.2%	100,023,365.02
22020206	SEWERAGE CHARGES	58,599,240.47	58,599,240.47	3,205,500.00	3,874,000.00	6.6%	54,725,240.47
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	9,050,735.75	14,584,872.13	4.0%	353,378,194.38
220203	MATERIALS & SUPPLIES - GENERAL	10,180,166,146.07	10,180,166,146.07	1,467,485,827.97	5,062,129,228.12	49.7%	5,118,036,917.95
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,493,668,925.70	1,493,668,925.70	355,741,994.02	516,949,617.31	34.6%	976,719,308.39
22020302	BOOKS	1,262,128,356.76	1,262,128,356.76	13,125,475.00	983,333,871.40	77.9%	278,794,485.36
22020303	NEWSPAPERS	63,285,319.14	63,285,319.14	3,299,150.00	4,639,850.00	7.3%	58,645,469.14
22020304	MAGAZINES & PERIODICALS	26,045,753.57	26,045,753.57	688,500.00	1,386,860.00	5.3%	24,658,893.57
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,569,740,249.85	1,569,740,249.85	383,010,895.00	486,015,170.00	31.0%	1,083,725,079.85
22020306	PRINTING OF SECURITY DOCUMENTS	965,969,376.17	965,969,376.17	249,815,000.00	291,062,361.50	30.1%	674,907,014.67

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	195,226,224.45	326,904,203.67	27.7%	854,864,892.65
22020308	FIELD & CAMPING MATERIALS SUPPLIES	59,236,450.58	59,236,450.58	1,150,000.00	123,111,054.74	207.8%	- 63,874,604.16
22020309	UNIFORMS & OTHER CLOTHING	757,338,418.58	757,338,418.58	35,387,060.00	62,807,660.00	8.3%	694,530,758.58
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,486,411,622.50	1,486,411,622.50	10,599,500.00	1,805,335,050.00	121.5%	- 318,923,427.50
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,081,078,446.60	1,081,078,446.60	209,381,029.50	446,858,029.50	41.3%	634,220,417.10
22020312	PRODUCTION, PUBLICATION AND CIRCULATION OF ANNUAL FINANCIAL STATEMENTS	186,318,072.73	186,318,072.73	9,810,000.00	9,810,000.00	5.3%	176,508,072.73
22020313	PRODUCTION OF REPORTS TO PUBLIC ACCOUNTS COMMITTEE (PAC)	47,176,057.58	47,176,057.58	250,000.00	3,915,500.00	8.3%	43,260,557.58
220204	MAINTENANCE SERVICES - GENERAL	5,738,832,666.24	5,738,832,666.24	907,323,253.46	1,509,233,553.72	26.3%	4,229,599,112.52
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,648,232,394.23	2,648,232,394.23	221,854,561.98	537,171,556.04	20.3%	2,111,060,838.19
22020402	MAINTENANCE OF OFFICE FURNITURE	453,823,191.82	453,823,191.82	55,922,310.05	159,713,476.05	35.2%	294,109,715.77
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	709,592,472.39	709,592,472.39	234,502,806.00	317,484,551.20	44.7%	392,107,921.19
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	531,213,252.01	531,213,252.01	191,322,138.43	216,535,898.43	40.8%	314,677,353.58
22020405	MAINTENANCE OF PLANTS/GENERATORS	477,108,720.26	477,108,720.26	89,315,020.00	118,639,755.00	24.9%	358,468,965.26
22020406	OTHER MAINTENANCE SERVICES	585,408,096.78	585,408,096.78	111,233,417.00	155,052,717.00	26.5%	300,355,379.78
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	260,000.00	470,000.00	1.9%	23,647,476.58
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	112,518,672.77	112,518,672.77	1,783,000.00	3,035,600.00	2.7%	109,483,072.77
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	118,054,218.26	118,054,218.26	840,000.00	840,000.00	0.7%	117,214,218.26
22020413	MINOR ROAD MAINTENANCE	68,165,371.40	68,165,371.40	290,000.00	290,000.00	0.4%	67,875,371.40
220205	TRAINING - GENERAL	6,867,077,237.74	6,867,077,237.74	516,996,817.40	691,131,923.41	10.1%	6,175,945,314.33
22020501	LOCAL TRAINING	5,897,687,383.46	5,897,687,383.46	516,996,817.40	691,131,923.41	11.7%	5,206,555,460.05
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	690,526,800.31	976,490,389.57	2.2%	42,776,805,101.73
22020601	SECURITY SERVICES	1,851,221,451.36	1,851,221,451.36	349,949,518.20	460,949,518.20	24.9%	1,390,271,933.16
22020602	OFFICE RENT	218,792,774.93	218,792,774.93	11,353,000.00	17,993,000.00	8.2%	200,799,774.93
22020603	RESIDENTIAL RENT	555,710,521.32	555,710,521.32	69,402,877.00	125,390,907.00	22.6%	430,319,614.32
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	259,886,360.11	372,156,964.37	35.3%	681,727,083.93
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	1,700,217,479.61	2,270,670,066.80	20.8%	8,641,972,153.94
22020701	FINANCIAL CONSULTING	2,561,882,200.63	2,561,882,200.63	188,650,537.35	206,996,904.14	8.1%	2,354,885,296.49
22020702	INFORMATION TECHNOLOGY CONSULTING	704,793,788.98	704,793,788.98	740,194,850.26	914,832,022.15	129.8%	- 210,038,233.17
22020703	LEGAL SERVICES	6,160,055,032.63	6,160,055,032.63	735,271,092.00	1,084,330,140.51	17.6%	5,075,724,892.12
22020704	ENGINEERING SERVICES	193,199,404.78	193,199,404.78	3,015,000.00	3,106,500.00	1.6%	190,092,904.78
22020705	ARCHITECTURAL SERVICES	178,017,917.86	178,017,917.86	75,000.00	895,000.00	0.5%	177,122,917.86
22020706	SURVEYING SERVICES	353,402,348.10	353,402,348.10	133,000.00	1,143,500.00	0.3%	352,258,848.10
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	1,000,000.00	1,000,000.00	2.0%	50,023,126.31
22020709	AUDITING OF ACCOUNTS	387,989,461.20	387,989,461.20	15,825,200.00	25,875,200.00	6.7%	362,114,261.20
22020710	OTHER GENERAL SERVICES	204,539,775.23	204,539,775.23	16,052,800.00	32,490,800.00	15.9%	172,048,975.23
220208	FUEL & LUBRICANTS - GENERAL	6,750,937,372.88	6,750,937,372.88	857,262,485.07	1,716,343,092.89	25.4%	5,034,594,279.99
22020801	MOTOR VEHICLE FUEL COST	4,363,186,884.84	4,363,186,884.84	517,887,739.91	1,129,084,317.73	25.9%	3,234,102,567.11
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	463,261,106.73	463,261,106.73	4,994,000.00	10,715,540.00	2.3%	452,545,566.73
22020803	PLANT / GENERATOR FUEL COST	1,802,271,430.68	1,802,271,430.68	329,762,045.16	571,024,535.16	31.7%	1,231,246,895.52
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	4,618,700.00	5,518,700.00	7.3%	70,083,032.87
220209	FINANCIAL CHARGES - GENERAL	1,008,186,511.00	1,008,186,511.00	59,582,181.45	113,036,355.48	11.2%	895,150,155.52
22020901	BANK CHARGES (OTHER THAN INTEREST)	123,394,286.58	123,394,286.58	3,289,056.45	30,489,930.48	24.7%	92,895,356.10
22020902	INSURANCE PREMIUM	871,262,066.56	871,262,066.56	56,293,125.00	82,537,425.00	9.5%	788,724,641.56
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	3,666,788,641.50	7,378,519,715.33	16.0%	38,603,966,384.91
22021001	REFRESHMENT & MEALS	1,259,648,028.91	1,259,648,028.91	297,025,874.93	459,806,503.93	36.5%	799,841,524.98
22021002	HONORARIUM & SITTING ALLOWANCE	1,763,489,981.53	1,763,489,981.53	317,194,833.13	519,950,267.13	29.5%	1,243,539,714.40

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22021003	PUBLICITY & ADVERTISEMENTS	1,925,020,428.93	1,925,020,428.93	242,146,702.38	985,969,313.89	51.2%	939,051,115.04
22021004	MEDICAL EXPENSES-LOCAL	638,778,463.50	638,778,463.50	143,531,634.35	245,743,955.35	38.5%	393,034,508.15
22021006	POSTAGES & COURIER SERVICES	56,547,583.61	56,547,583.61	5,274,294.15	21,608,186.10	38.2%	34,939,397.51
22021007	WELFARE PACKAGES	18,291,159,949.82	18,291,159,949.82	1,635,489,682.32	3,242,498,313.74	17.7%	15,048,661,636.08
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,800,513,615.21	1,800,513,615.21	67,741,850.00	83,617,962.05	4.6%	1,716,895,653.16
22021009	SPORTING ACTIVITIES	1,106,938,053.47	1,106,938,053.47	134,311,475.00	277,057,885.88	25.0%	829,880,167.59
22021010	DIRECT TEACHING & LABORATORY COST	328,609,005.85	328,609,005.85	48,435,072.11	79,542,078.11	24.2%	249,066,927.74
22021014	ANNUAL BUDGET EXPENSES & ADMINISTRATION	501,818,912.54	501,818,912.54	9,709,000.00	37,753,000.00	7.5%	464,065,912.54
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	765,928,223.15	924,972,249.15	11.4%	7,210,480,934.37
22021041	CONTINGENCY	9,678,787,232.31	9,678,787,232.31	-	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	643,596,728.25	1,005,170,305.32	18.7%	4,357,508,253.10
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,362,678,558.42	5,362,678,558.42	643,596,728.25	1,005,170,305.32	18.7%	4,357,508,253.10
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	234.0%	- 89,951,788.12
22040109	GRANTS TO COMMUNITIES/NGOs	2,971,992,185.09	2,971,992,185.09	640,788,728.25	845,267,248.25	28.4%	2,126,724,936.84
22040110	GRANTS TO ACADEMIC INSTITUTIONS	247,562,163.32	247,562,163.32	1,060,000.00	1,060,000.00	0.4%	246,502,163.32
22040111	CONTRIBUTION TO TRADITIONAL COUNCILS	25,900,000.00	25,900,000.00	1,748,000.00	1,748,000.00	6.7%	24,152,000.00
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	14,398,837,483.51	24,814,046,040.88	119.5%	- 4,044,934,204.81
220601	FOREIGN INTEREST / DISCOUNT	433,577,200.82	433,577,200.82	22,742,268.80	450,292,946.64	103.9%	- 16,715,745.82
22060102	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWINGS	433,577,200.82	433,577,200.82	22,742,268.80	450,292,946.64	103.9%	- 16,715,745.82
220602	DOMESTIC INTEREST / DISCOUNT	572,001,860.21	572,001,860.21	336,825,982.01	679,505,762.70	118.8%	- 107,503,902.49
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	336,825,982.01	679,505,762.70	144.0%	- 207,503,902.49
220603	FOREIGN PRINCIPAL	1,804,941,212.86	1,804,941,212.86	1,001,545,634.15	1,440,497,098.87	79.8%	364,444,113.99
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,804,941,212.86	1,804,941,212.86	1,001,545,634.15	1,440,497,098.87	79.8%	364,444,113.99
220604	DOMESTIC PRINCIPAL	17,958,591,562.18	17,958,591,562.18	13,037,723,598.55	22,243,750,232.67	123.9%	- 4,285,158,670.49
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	17,958,591,562.18	17,958,591,562.18	13,037,723,598.55	22,243,750,232.67	123.9%	- 4,285,158,670.49
2207	TRANSFERS-PAYMENT	370,822,969.00	370,822,969.00	55,099,000.00	163,974,512.01	44.2%	206,848,456.99
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	370,822,969.00	370,822,969.00	55,099,000.00	163,974,512.01	44.2%	206,848,456.99
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE	370,822,969.00	370,822,969.00	55,099,000.00	163,974,512.01	44.2%	206,848,456.99
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	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
2301	FIXED ASSETS PURCHASED	120,729,954,565.38	120,729,954,565.38	2,722,554,448.57	11,483,203,056.21	9.5%	109,246,751,509.17
230101	PURCHASE OF FIXED ASSETS - GENERAL	120,729,954,565.38	120,729,954,565.38	2,722,554,448.57	11,483,203,056.21	9.5%	109,246,751,509.17
23010101	PURCHASE / ACQUISITION OF LAND	12,953,956,970.00	12,953,956,970.00	116,776,768.00	2,156,887,722.75	16.7%	10,797,069,247.25
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	1,437,258,396.00	1,437,258,396.00	100.0%	-
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	174,897,975.50	186,397,975.50	1.9%	9,800,218,006.63
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	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	189,550,064.63	236,584,524.13	4.9%	4,556,944,637.04
23010113	PURCHASE OF COMPUTERS	4,757,244,941.72	4,757,244,941.72	150,104,937.24	462,091,311.21	9.7%	4,295,153,630.51
23010114	PURCHASE OF COMPUTER PRINTERS	348,007,730.88	348,007,730.88	10,880,000.00	11,465,000.00	3.3%	336,542,730.88
23010115	PURCHASE OF PHOTOCOPIING MACHINES	439,639,213.46	439,639,213.46	450,000.00	4,318,000.00	1.0%	435,321,213.46
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	829,000.00	2,179,000.00	0.1%	3,581,676,858.91
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	14,782,000.00	39,054,450.00	0.2%	16,140,496,714.44
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	572,914,127.20	602,489,071.08	18.9%	2,577,022,528.66
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	173,818,149.00	173,818,149.00	-	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	48,028,900.00	6,284,385,759.20	60.0%	4,185,702,815.81
23010128	PURCHASE OF SECURITY EQUIPMENT	3,033,498,365.78	3,033,498,365.78	-	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	6,082,280.00	43,101,070.00	0.2%	23,518,170,551.58
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	19,863,032,246.35	34,767,537,614.32	20.0%	138,646,044,935.70
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	173,270,031,830.49	173,413,582,550.01	19,863,032,246.35	34,767,537,614.32	20.0%	138,646,044,935.70
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,088,040,147.07	23,761,122,401.44	1,228,782,596.64	2,386,459,833.64	10.0%	21,374,662,567.80
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,541,623,495.10	5,041,623,495.10	122,719,000.00	127,580,160.59	2.5%	4,914,043,334.51
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	8,913,492,049.61	7,913,492,049.61	1,163,935,593.45	1,183,935,593.45	15.0%	6,729,556,456.16
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,470,000,000.00	3,470,000,000.00	370,000.00	188,521,000.00	5.4%	3,281,479,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	13,947,831,958.17	13,947,831,958.17	238,397,175.93	253,172,369.64	1.8%	13,694,659,588.54
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	868,532,652.83	1,272,933,524.14	7.9%	14,780,958,728.58
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	329,038,383.13	368,054,638.13	2.3%	15,723,345,040.71
23020114	CONSTRUCTION / PROVISION OF ROADS	34,611,194,894.57	39,961,663,359.72	5,578,225,247.92	11,409,223,488.39	28.5%	28,572,439,871.33
23020116	CONSTRUCTION / PROVISION OF WATERWAYS	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	1,141,794,460.19	1,354,248,470.48	6.0%	21,304,548,035.07
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	2.7%	1,895,134,759.00
23020124	CONSTRUCTION OF MARKETS/PARKS	2,199,999,999.50	2,199,999,999.50	10,020,716.57	10,020,716.57	0.5%	2,189,979,282.93
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	4,426,313,973.88	4,426,313,973.88	-	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	9,181,216,419.69	16,136,289,389.12	275.1%	-
2303	REHABILITATION / REPAIRS	58,882,968,618.17	59,426,797,537.30	383,729,370.69	1,381,695,405.94	2.3%	58,045,102,131.36
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,882,968,618.17	59,426,797,537.30	383,729,370.69	1,381,695,405.94	2.3%	58,045,102,131.36
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	8,447,443,252.46	6,880,443,252.46	170,018,040.00	170,590,680.00	2.5%	6,709,852,572.46
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	3,061,000.00	4,489,300.00	0.1%	4,656,450,087.34
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,277,901,572.00	2,277,901,572.00	3,000,000.00	7,528,000.00	0.3%	2,270,373,572.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	5,384,530,004.44	5,023,793,163.64	61,020,008.17	116,590,008.17	2.3%	4,907,203,155.47

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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	25,952,859.74	25,952,859.74	4.2%	586,393,962.01
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	120,677,462.78	1,056,544,558.03	3.9%	25,835,075,511.37
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	365,034,017.64	1,122,216,834.79	4.7%	22,836,488,337.63
230501	ACQUISITION OF NON TANGIBLE ASSETS	24,646,084,811.07	23,958,705,172.42	365,034,017.64	1,122,216,834.79	4.7%	22,836,488,337.63
23050101	RESEARCH AND DEVELOPMENT	14,693,103,842.55	14,693,103,842.55	29,021,856.00	657,626,753.06	4.5%	14,035,477,089.49
23050102	COMPUTER SOFTWARE ACQUISITION	2,644,331,168.46	2,644,331,168.46	15,707,750.00	17,921,223.40	0.7%	2,626,409,945.06
23050103	MONITORING AND EVALUATION	5,378,593,753.23	4,691,214,114.58	320,304,411.64	446,668,858.33	9.5%	4,244,545,256.25
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 Q2 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39
701	GENERAL PUBLIC SERVICES	133,905,499,373.60	128,837,164,158.82	35,546,179,185.25	59,430,090,225.25	46.1%	69,407,073,933.58
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFF.	72,305,812,571.11	72,305,812,571.11	18,001,902,113.85	29,761,319,696.40	41.2%	42,544,492,874.71
70111	EXECUTIVE AND LEGISLATIVE ORGANS	29,512,198,429.03	29,512,198,429.03	2,767,040,755.92	5,292,390,345.66	17.9%	24,219,808,083.37
70112	FINANCIAL AND FISCAL AFFAIRS	42,793,614,142.08	42,793,614,142.08	15,234,861,357.93	24,468,929,350.74	57.2%	18,324,684,791.34
7012	FOREIGN ECONOMIC AID	9,638,754,441.28	9,638,754,441.28	36,208,300.00	544,568,513.50	5.6%	9,094,185,927.78
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	9,638,754,441.28	9,638,754,441.28	36,208,300.00	544,568,513.50	5.6%	9,094,185,927.78
7013	GENERAL SERVICES	29,834,721,561.76	24,766,386,346.98	3,016,339,762.52	4,124,312,097.32	16.7%	20,642,074,249.66
70131	GENERAL PERSONNEL SERVICES	3,679,693,634.26	3,679,693,634.26	382,386,185.34	812,735,032.47	22.1%	2,866,958,601.79
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,311,417,783.97	1,311,417,783.97	35,689,842.68	96,220,867.47	7.3%	1,215,196,916.50
70133	OTHER GENERAL SERVICES	24,843,610,143.52	19,775,274,928.74	2,598,263,734.50	3,215,356,197.38	16.3%	16,559,918,731.36
7016	GENERAL PUBLIC SERVICES N.E.C.	1,357,098,963.39	1,357,098,963.39	92,891,525.37	185,843,877.15	13.7%	1,171,255,086.24
70161	GENERAL PUBLIC SERVICES N.E.C.	1,357,098,963.39	1,357,098,963.39	92,891,525.37	185,843,877.15	13.7%	1,171,255,086.24
7017	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	14,398,837,483.51	24,814,046,040.88	119.59%	- 4,044,934,204.81
70171	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	14,398,837,483.51	24,814,046,040.88	119.59%	- 4,044,934,204.81
703	PUBLIC ORDER AND SAFETY	76,954,226,916.08	76,954,226,916.08	2,730,496,603.79	4,472,455,265.20	5.8%	72,481,771,650.88
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	2,710,707,105.41	4,426,366,116.83	13.0%	29,705,024,777.12
70331	LAW COURTS	34,131,390,893.95	34,131,390,893.95	2,710,707,105.41	4,426,366,116.83	13.0%	29,705,024,777.12
7036	PUBLIC ORDER AND SAFETY N.E.C.	42,807,301,596.24	42,807,301,596.24	19,789,498.38	46,089,148.37	0.1%	42,761,212,447.87
70361	PUBLIC ORDER AND SAFETY N.E.C.	42,807,301,596.24	42,807,301,596.24	19,789,498.38	46,089,148.37	0.1%	42,761,212,447.87
704	ECONOMIC AFFAIRS	149,121,923,781.54	154,820,995,837.12	7,470,568,642.76	23,085,135,814.10	14.9%	131,735,860,023.02
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	49,710,043,194.42	47,670,293,194.42	60,496,836.92	3,675,256,203.28	7.7%	43,995,036,991.14
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	49,710,043,194.42	47,670,293,194.42	60,496,836.92	3,675,256,203.28	7.7%	43,995,036,991.14
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	33,702,259,689.79	33,702,259,689.79	809,251,038.73	7,392,571,647.91	21.9%	26,309,688,041.88
70421	AGRICULTURE	33,686,659,280.22	33,686,659,280.22	809,251,038.73	7,392,571,647.91	21.9%	26,294,087,632.31
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	787,647,772.49	917,561,758.36	10.4%	7,886,874,119.02
70435	ELECTRICITY	8,804,435,877.38	8,804,435,877.38	787,647,772.49	917,561,758.36	10.4%	7,886,874,119.02
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,508,968,234.85	19,247,790,290.43	4,000,000,000.00	6,000,000,000.00	31.2%	13,247,790,290.43
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	4,000,000,000.00	6,000,000,000.00	50.5%	5,884,167,486.39
7045	TRANSPORT	38,773,773,179.32	37,773,773,179.32	1,784,277,061.77	4,991,367,639.41	13.2%	32,782,405,539.91
70451	ROAD TRANSPORT	33,463,400,702.61	33,463,400,702.61	1,760,486,675.02	4,963,536,964.16	14.8%	28,499,863,738.45
70452	WATER TRANSPORT	1,966,561,791.99	1,966,561,791.99	23,790,386.75	27,830,675.25	1.4%	1,938,731,116.74
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	28,895,932.85	108,378,565.14	1.4%	7,451,598,647.25
70461	COMMUNICATION	7,559,977,212.39	7,559,977,212.39	28,895,932.85	108,378,565.14	1.4%	7,451,598,647.25
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	48,320,499.99	80,076,738.64	1.0%	7,597,853,820.44
7051	WASTE MANAGEMENT	1,302,748,117.99	1,302,748,117.99	48,320,499.99	80,076,738.64	6.1%	1,222,671,379.35
70511	WASTE MANAGEMENT	1,302,748,117.99	1,302,748,117.99	48,320,499.99	80,076,738.64	6.1%	1,222,671,379.35
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 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	2,528,126,467.68	4,596,898,925.17	7.3%	58,750,357,286.06
7061	HOUSING DEVELOPMENT	40,403,278,600.17	40,403,278,600.17	1,739,249,470.39	3,207,703,649.14	7.9%	37,195,574,951.03
70611	HOUSING DEVELOPMENT	40,403,278,600.17	40,403,278,600.17	1,739,249,470.39	3,207,703,649.14	7.9%	37,195,574,951.03
7062	COMMUNITY DEVELOPMENT	3,614,712,649.50	3,614,712,649.50	532,946,557.46	989,816,636.96	27.4%	2,624,896,012.54
70621	COMMUNITY DEVELOPMENT	3,614,712,649.50	3,614,712,649.50	532,946,557.46	989,816,636.96	27.4%	2,624,896,012.54
7063	WATER SUPPLY	19,324,757,061.56	19,324,757,061.56	255,930,439.83	399,378,639.07	2.1%	18,925,378,422.49
70631	WATER SUPPLY	19,324,757,061.56	19,324,757,061.56	255,930,439.83	399,378,639.07	2.1%	18,925,378,422.49
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	3,892,759,618.99	7,851,705,395.78	15.1%	44,000,266,307.71
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	3,143,706,008.10	6,261,951,726.40	22.7%	21,336,194,481.24
70731	GENERAL HOSPITAL SERVICES	18,646,701,207.64	18,646,701,207.64	1,419,521,443.06	2,827,425,771.36	15.2%	15,819,275,436.28
70732	SPECIALIZED HOSPITAL SERVICES	8,951,445,000.00	8,951,445,000.00	1,724,184,565.04	3,434,525,955.04	38.4%	5,516,919,044.96
7074	PUBLIC HEALTH SERVICES	2,763,354,704.24	2,763,354,704.24	231,390,251.27	618,178,929.16	22.4%	2,145,175,775.08
70741	PUBLIC HEALTH SERVICES	2,763,354,704.24	2,763,354,704.24	231,390,251.27	618,178,929.16	22.4%	2,145,175,775.08
7076	HEALTH N.E.C.	21,391,829,692.57	21,391,829,692.57	517,663,359.62	971,574,740.22	4.5%	20,420,254,952.35
70761	HEALTH N.E.C.	21,391,829,692.57	21,391,829,692.57	517,663,359.62	971,574,740.22	4.5%	20,420,254,952.35
708	RECREATION, CULTURE AND RELIGION	10,258,766,247.47	10,258,766,247.47	894,643,589.30	1,640,664,460.94	16.0%	8,618,101,786.53
7081	RECREATIONAL AND SPORTING SERVICES	5,264,313,531.78	5,264,313,531.78	430,868,008.40	749,537,345.71	14.2%	4,514,776,186.07
70811	RECREATIONAL AND SPORTING SERVICES	5,264,313,531.78	5,264,313,531.78	430,868,008.40	749,537,345.71	14.2%	4,514,776,186.07
7082	CULTURAL SERVICES	422,403,447.07	422,403,447.07	146,813,206.90	294,885,409.70	69.8%	127,518,037.37
70821	CULTURAL SERVICES	422,403,447.07	422,403,447.07	146,813,206.90	294,885,409.70	69.8%	127,518,037.37
7083	BROADCASTING AND PUBLISHING SERVICES	4,499,203,594.24	4,499,203,594.24	298,940,180.55	564,971,385.53	12.6%	3,934,232,208.71
70831	BROADCASTING AND PUBLISHING SERVICES	4,499,203,594.24	4,499,203,594.24	298,940,180.55	564,971,385.53	12.6%	3,934,232,208.71
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,847,856.96	31,847,856.96	2,687,363.25	5,374,676.25	16.9%	26,473,180.71
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	31,847,856.96	31,847,856.96	2,687,363.25	5,374,676.25	16.9%	26,473,180.71
7085	R & D RECREATION, CULTURE AND RELIGION	40,997,817.42	40,997,817.42	15,334,830.20	25,895,643.75	63.2%	15,102,173.67
70851	R & D RECREATION, CULTURE AND RELIGION	40,997,817.42	40,997,817.42	15,334,830.20	25,895,643.75	63.2%	15,102,173.67
709	EDUCATION	160,828,891,522.01	160,468,154,681.21	23,629,437,465.03	47,389,319,938.04	29.5%	113,078,834,743.18
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
70912	PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
7092	SECONDARY EDUCATION	11,660,239,978.85	11,299,503,138.05	2,386,260,690.03	4,829,933,968.81	42.7%	6,469,569,169.24
70922	UPPER-SECONDARY EDUCATION	11,660,239,978.85	11,299,503,138.05	2,386,260,690.03	4,829,933,968.81	42.7%	6,469,569,169.24
7094	TERTIARY EDUCATION	65,042,327,223.38	65,042,327,223.38	5,812,408,461.19	11,230,031,701.75	17.3%	53,812,295,521.63
70941	FIRST STAGE OF TERTIARY EDUCATION	34,411,313,695.40	34,411,313,695.40	1,184,676,975.42	2,330,237,833.49	6.8%	32,081,075,861.91
70942	SECOND STAGE OF TERTIARY EDUCATION	30,631,013,527.98	30,631,013,527.98	4,627,731,485.77	8,899,793,868.26	29.1%	21,731,219,659.72
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,415,572,062.65	1,415,572,062.65	83,972,673.17	167,942,105.08	11.9%	1,247,629,957.57
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,415,572,062.65	1,415,572,062.65	83,972,673.17	167,942,105.08	11.9%	1,247,629,957.57
7096	SUBSIDIARY SERVICES TO EDUCATION	10,955,453,538.11	10,955,453,538.11	464,963,117.90	1,219,684,585.65	11.1%	9,735,768,952.46
70961	SUBSIDIARY SERVICES TO EDUCATION	10,955,453,538.11	10,955,453,538.11	464,963,117.90	1,219,684,585.65	11.1%	9,735,768,952.46
7097	R & D EDUCATION	29,894,643.99	29,894,643.99	6,254,726.92	12,804,970.48	42.8%	17,089,673.51
70971	R & D EDUCATION	29,894,643.99	29,894,643.99	6,254,726.92	12,804,970.48	42.8%	17,089,673.51
7098	EDUCATION N.E.C.	751,712,394.63	751,712,394.63	141,999,658.54	319,678,697.00	42.5%	432,033,697.63
70981	EDUCATION N.E.C.	751,712,394.63	751,712,394.63	141,999,658.54	319,678,697.00	42.5%	432,033,697.63
710	SOCIAL PROTECTION	40,794,771,372.76	40,794,771,372.76	7,494,259,563.97	17,968,800,383.77	44.0%	22,825,970,988.99

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	6,485,588,645.11	15,525,909,470.21	74.4%	5,354,488,249.51
71021	OLD AGE	20,880,397,719.72	20,880,397,719.72	6,485,588,645.11	15,525,909,470.21	74.4%	5,354,488,249.51
7103	SURVIVORS	1,318,183,597.79	1,318,183,597.79	1,509,700.00	3,267,700.00	0.2%	1,314,915,897.79
71031	SURVIVORS	1,318,183,597.79	1,318,183,597.79	1,509,700.00	3,267,700.00	0.2%	1,314,915,897.79
7104	FAMILY AND CHILDREN	1,822,496,233.15	1,822,496,233.15	55,813,624.48	132,847,198.15	7.3%	1,689,649,035.00
71041	FAMILY AND CHILDREN	1,822,496,233.15	1,822,496,233.15	55,813,624.48	132,847,198.15	7.3%	1,689,649,035.00
7105	UNEMPLOYMENT	16,523,831.90	16,523,831.90	596,350.00	1,515,250.00	9.2%	15,008,581.90
71051	UNEMPLOYMENT	16,523,831.90	16,523,831.90	596,350.00	1,515,250.00	9.2%	15,008,581.90
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	950,751,244.38	2,305,260,765.41	16.3%	11,833,786,689.19
71091	SOCIAL PROTECTION N.E.C.	14,139,047,454.60	14,139,047,454.60	950,751,244.38	2,305,260,765.41	16.3%	11,833,786,689.19

Table 11: Personnel Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	34,419,829,064.16	68,900,252,007.87	51.29%	65,546,413,129.47
701	GENERAL PUBLIC SERVICES	13,565,734,567.10	13,565,734,567.10	4,546,691,620.80	6,625,859,352.03	48.89%	6,939,875,215.07
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	7,599,347,138.42	7,599,347,138.42	3,683,455,323.24	4,874,881,582.85	64.19%	2,724,465,555.57
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,518,643,584.56	1,518,643,584.56	214,314,730.87	442,436,327.66	29.1%	1,076,207,256.90
70112	FINANCIAL AND FISCAL AFFAIRS	6,080,703,553.86	6,080,703,553.86	3,469,140,592.37	4,432,445,255.19	72.9%	1,648,258,298.67
7013	GENERAL SERVICES	5,305,364,891.24	5,305,364,891.24	772,347,229.31	1,568,827,607.06	29.69%	3,736,537,284.18
70131	GENERAL PERSONNEL SERVICES	1,349,060,976.49	1,349,060,976.49	324,018,143.92	710,983,746.94	52.7%	638,077,229.55
70132	OVERALL PLANNING AND STATISTICAL SERVICES	204,146,631.16	204,146,631.16	30,372,899.98	60,422,902.96	29.6%	143,723,728.20
70133	OTHER GENERAL SERVICES	3,752,157,283.59	3,752,157,283.59	417,956,185.41	797,420,957.16	21.3%	2,954,736,326.43
7016	GENERAL PUBLIC SERVICES N.E.C.	661,022,537.44	661,022,537.44	90,889,068.25	182,150,162.12	27.69%	478,872,375.32
70161	GENERAL PUBLIC SERVICES N.E.C.	661,022,537.44	661,022,537.44	90,889,068.25	182,150,162.12	27.6%	478,872,375.32
703	PUBLIC ORDER AND SAFETY	5,705,599,139.35	5,705,599,139.35	1,070,487,701.57	2,099,962,489.20	36.89%	3,605,636,650.15
7033	LAW COURTS	5,684,320,548.94	5,684,320,548.94	1,065,025,445.57	2,089,037,977.20	36.89%	3,595,282,571.74
70331	LAW COURTS	5,684,320,548.94	5,684,320,548.94	1,065,025,445.57	2,089,037,977.20	36.8%	3,595,282,571.74
7036	PUBLIC ORDER AND SAFETY N.E.C.	21,278,590.41	21,278,590.41	5,462,256.00	10,924,512.00	51.39%	10,354,078.41
70361	PUBLIC ORDER AND SAFETY N.E.C.	21,278,590.41	21,278,590.41	5,462,256.00	10,924,512.00	51.3%	10,354,078.41
704	ECONOMIC AFFAIRS	4,441,275,712.51	4,441,275,712.51	382,311,298.73	991,239,625.17	22.39%	3,450,036,087.34
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	728,095,745.20	728,095,745.20	43,779,893.98	97,056,213.30	13.39%	631,039,531.90
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	728,095,745.20	728,095,745.20	43,779,893.98	97,056,213.30	13.3%	631,039,531.90
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,497,980,458.34	1,497,980,458.34	249,650,812.80	509,644,341.27	34.09%	988,336,117.07
70421	AGRICULTURE	1,497,980,458.34	1,497,980,458.34	249,650,812.80	509,644,341.27	34.0%	988,336,117.07
7044	MINING, MANUFACTURING, AND CONSTRUCTION	120,270,000.00	120,270,000.00	-	-	0.00%	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	64,484,659.10	282,160,542.96	31.99%	603,492,926.70
70451	ROAD TRANSPORT	885,653,469.66	885,653,469.66	64,484,659.10	282,160,542.96	31.9%	603,492,926.70
7046	COMMUNICATION	1,209,276,039.31	1,209,276,039.31	24,395,932.85	102,378,527.64	8.59%	1,106,897,511.67
70461	COMMUNICATION	1,209,276,039.31	1,209,276,039.31	24,395,932.85	102,378,527.64	8.5%	1,106,897,511.67
705	ENVIRONMENTAL PROTECTION	140,172,309.96	140,172,309.96	33,791,695.99	65,547,934.64	46.89%	74,624,375.32
7051	WASTE MANAGEMENT	140,172,309.96	140,172,309.96	33,791,695.99	65,547,934.64	46.8%	74,624,375.32
70511	WASTE MANAGEMENT	140,172,309.96	140,172,309.96	33,791,695.99	65,547,934.64	46.8%	74,624,375.32
706	HOUSING AND COMMUNITY AMMENITIES	1,554,647,396.46	1,554,647,396.46	308,205,077.34	618,652,588.27	39.89%	935,994,808.19
7061	HOUSING DEVELOPMENT	372,338,496.00	372,338,496.00	40,501,060.40	82,718,455.80	22.2%	289,620,040.20
70611	HOUSING DEVELOPMENT	372,338,496.00	372,338,496.00	40,501,060.40	82,718,455.80	22.2%	289,620,040.20
7062	COMMUNITY DEVELOPMENT	704,648,937.18	704,648,937.18	151,548,362.50	302,984,994.50	43.09%	401,663,942.68
70621	COMMUNITY DEVELOPMENT	704,648,937.18	704,648,937.18	151,548,362.50	302,984,994.50	43.0%	401,663,942.68
7063	WATER SUPPLY	477,659,963.28	477,659,963.28	116,155,654.44	232,949,137.97	48.89%	244,710,825.31
70631	WATER SUPPLY	477,659,963.28	477,659,963.28	116,155,654.44	232,949,137.97	48.8%	244,710,825.31
707	HEALTH	14,300,114,954.29	14,300,114,954.29	3,186,848,507.99	6,285,371,639.42	44.09%	8,014,743,314.87
7073	HOSPITAL SERVICES	12,191,445,000.00	12,191,445,000.00	2,656,322,446.95	5,308,650,911.29	43.59%	6,882,794,088.71
70731	GENERAL HOSPITAL SERVICES	3,240,000,000.00	3,240,000,000.00	932,137,881.91	1,874,124,956.25	57.8%	1,365,875,043.75
70732	SPECIALIZED HOSPITAL SERVICES	8,951,445,000.00	8,951,445,000.00	1,724,184,565.04	3,434,525,955.04	38.4%	5,516,919,044.96
7074	PUBLIC HEALTH SERVICES	1,023,669,954.29	1,023,669,954.29	50,006,707.42	53,556,123.91	5.29%	970,113,830.38
70741	PUBLIC HEALTH SERVICES	1,023,669,954.29	1,023,669,954.29	50,006,707.42	53,556,123.91	5.2%	970,113,830.38
7076	HEALTH N.E.C.	1,085,000,000.00	1,085,000,000.00	480,519,353.62	923,164,604.22	85.19%	161,835,395.78
70761	HEALTH N.E.C.	1,085,000,000.00	1,085,000,000.00	480,519,353.62	923,164,604.22	85.1%	161,835,395.78
708	RECREATION, CULTURE AND RELIGION	1,668,034,024.49	1,668,034,024.49	506,661,235.45	990,471,313.77	59.49%	677,562,710.72
7081	RECREATIONAL AND SPORTING SERVICES	335,671,718.49	335,671,718.49	65,851,147.90	136,376,854.96	40.6%	199,294,863.53
70811	RECREATIONAL AND SPORTING SERVICES	335,671,718.49	335,671,718.49	65,851,147.90	136,376,854.96	40.6%	199,294,863.53

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7082	CULTURAL SERVICES	180,005,542.78	180,005,542.78	145,805,653.11	292,875,886.92	162.7%	- 112,870,344.14
70821	CULTURAL SERVICES	180,005,542.78	180,005,542.78	145,805,653.11	292,875,886.92	162.7%	- 112,870,344.14
7083	BROADCASTING AND PUBLISHING SERVICES	1,103,978,106.06	1,103,978,106.06	283,136,551.44	537,482,805.89	48.7%	566,495,300.17
70831	BROADCASTING AND PUBLISHING SERVICES	1,103,978,106.06	1,103,978,106.06	283,136,551.44	537,482,805.89	48.7%	566,495,300.17
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,913,550.00	12,913,550.00	1,787,235.00	3,574,470.00	27.7%	9,339,080.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	12,913,550.00	12,913,550.00	1,787,235.00	3,574,470.00	27.7%	9,339,080.00
7085	R & D RECREATION, CULTURE AND RELIGION	35,465,107.16	35,465,107.16	10,080,648.00	20,161,296.00	56.8%	15,303,811.16
70851	R & D RECREATION, CULTURE AND RELIGION	35,465,107.16	35,465,107.16	10,080,648.00	20,161,296.00	56.8%	15,303,811.16
709	EDUCATION	70,327,109,266.50	70,327,109,266.50	17,848,310,883.20	35,597,197,112.30	50.6%	34,729,912,154.20
7091	PRE-PRIMARY AND PRIMARY EDUCATION	36,774,737,236.60	36,774,737,236.60	10,902,811,314.79	21,817,197,090.54	59.3%	14,957,540,146.06
70912	PRIMARY EDUCATION	36,774,737,236.60	36,774,737,236.60	10,902,811,314.79	21,817,197,090.54	59.3%	14,957,540,146.06
7092	SECONDARY EDUCATION	10,246,773,447.05	10,246,773,447.05	2,383,272,690.03	4,825,298,644.81	47.1%	5,421,474,802.24
70922	UPPER-SECONDARY EDUCATION	10,246,773,447.05	10,246,773,447.05	2,383,272,690.03	4,825,298,644.81	47.1%	5,421,474,802.24
7094	TERTIARY EDUCATION	22,477,180,140.00	22,477,180,140.00	4,353,727,697.33	8,527,517,924.07	37.9%	13,949,662,215.93
70941	FIRST STAGE OF TERTIARY EDUCATION	3,745,960,950.00	3,745,960,950.00	939,119,564.52	1,891,713,915.88	50.5%	1,854,247,034.12
70942	SECOND STAGE OF TERTIARY EDUCATION	18,731,219,190.00	18,731,219,190.00	3,414,608,132.81	6,635,804,008.19	35.4%	12,095,415,181.81
7095	EDUCATION NOT DEFINABLE BY LEVEL	245,194,698.07	245,194,698.07	83,972,635.67	167,441,364.08	68.3%	77,753,333.99
70951	EDUCATION NOT DEFINABLE BY LEVEL	245,194,698.07	245,194,698.07	83,972,635.67	167,441,364.08	68.3%	77,753,333.99
7097	R & D EDUCATION	26,156,921.01	26,156,921.01	5,726,163.98	11,276,051.66	43.1%	14,880,869.35
70971	R & D EDUCATION	26,156,921.01	26,156,921.01	5,726,163.98	11,276,051.66	43.1%	14,880,869.35
7098	EDUCATION N.E.C.	557,066,823.76	557,066,823.76	118,800,381.40	248,466,037.14	44.6%	308,600,786.62
70981	EDUCATION N.E.C.	557,066,823.76	557,066,823.76	118,800,381.40	248,466,037.14	44.6%	308,600,786.62
710	SOCIAL PROTECTION	22,743,977,766.69	22,743,977,766.69	6,536,521,043.09	15,625,949,953.07	68.7%	7,118,027,813.62
7102	OLD AGE	20,803,540,820.11	20,803,540,820.11	6,485,217,915.11	15,522,019,410.21	74.6%	5,281,521,409.90
71021	OLD AGE	20,803,540,820.11	20,803,540,820.11	6,485,217,915.11	15,522,019,410.21	74.6%	5,281,521,409.90
7103	SURVIVORS	1,285,838,166.98	1,285,838,166.98	1,509,700.00	3,267,700.00	0.3%	1,282,570,466.98
71031	SURVIVORS	1,285,838,166.98	1,285,838,166.98	1,509,700.00	3,267,700.00	0.3%	1,282,570,466.98
7104	FAMILY AND CHILDREN	210,128,203.27	210,128,203.27	48,337,866.98	97,800,167.86	46.5%	112,328,035.41
71041	FAMILY AND CHILDREN	210,128,203.27	210,128,203.27	48,337,866.98	97,800,167.86	46.5%	112,328,035.41
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	1,455,561.00	2,862,675.00	1.1%	259,878,825.00
71091	SOCIAL PROTECTION N.E.C.	262,741,500.00	262,741,500.00	1,455,561.00	2,862,675.00	1.1%	259,878,825.00

Table 12: Overhead Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	11,383,079,277.59	22,877,051,369.55	15.1%	128,142,979,239.40
701	GENERAL PUBLIC SERVICES	51,414,736,698.84	51,414,736,698.84	5,822,860,753.36	9,655,393,688.08	18.8%	41,759,343,010.76
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	42,277,543,462.18	42,277,543,462.18	4,749,812,842.67	8,361,924,396.18	19.8%	33,915,619,066.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	22,622,506,964.48	22,622,506,964.48	2,176,328,496.80	4,408,756,489.75	19.5%	18,213,750,474.73
70112	FINANCIAL AND FISCAL AFFAIRS	19,655,036,497.71	19,655,036,497.71	2,573,484,345.87	3,953,167,906.43	20.1%	15,701,868,591.28
7012	FOREIGN ECONOMIC AID	1,566,805,964.34	1,566,805,964.34	-	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	0.0%	1,566,545,750.84
7013	GENERAL SERVICES	7,406,296,865.61	7,406,296,865.61	1,071,045,453.57	1,289,515,363.37	17.4%	6,116,781,502.24
70131	GENERAL PERSONNEL SERVICES	456,611,199.05	456,611,199.05	58,368,041.42	101,581,285.53	22.2%	355,029,913.52
70132	OVERALL PLANNING AND STATISTICAL SERVICES	430,158,262.30	430,158,262.30	5,111,942.70	35,342,964.51	8.2%	394,815,297.79
70133	OTHER GENERAL SERVICES	6,519,527,404.27	6,519,527,404.27	1,007,565,469.45	1,152,591,113.33	17.7%	5,366,936,290.94
7016	GENERAL PUBLIC SERVICES N.E.C.	164,090,406.71	164,090,406.71	2,002,457.12	3,693,715.03	2.3%	160,396,691.68
70161	GENERAL PUBLIC SERVICES N.E.C.	164,090,406.71	164,090,406.71	2,002,457.12	3,693,715.03	2.3%	160,396,691.68
703	PUBLIC ORDER AND SAFETY	53,074,771,907.48	53,074,771,907.48	1,300,173,099.97	1,787,366,824.25	3.4%	51,287,405,083.23
7033	LAW COURTS	12,262,031,598.50	12,262,031,598.50	1,295,071,857.59	1,768,498,387.88	14.4%	10,493,533,210.62
70331	LAW COURTS	12,262,031,598.50	12,262,031,598.50	1,295,071,857.59	1,768,498,387.88	14.4%	10,493,533,210.62
7036	PUBLIC ORDER AND SAFETY N.E.C.	40,812,740,308.98	40,812,740,308.98	5,101,242.38	18,868,436.37	0.0%	40,793,871,872.61
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,812,740,308.98	40,812,740,308.98	5,101,242.38	18,868,436.37	0.0%	40,793,871,872.61
704	ECONOMIC AFFAIRS	10,209,689,229.65	10,209,689,229.65	42,250,275.43	815,300,696.15	8.0%	9,394,388,533.50
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,231,425,828.95	3,231,425,828.95	6,696,226.37	18,248,345.27	0.6%	3,213,177,483.68
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,231,425,828.95	3,231,425,828.95	6,696,226.37	18,248,345.27	0.6%	3,213,177,483.68
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,742,331,009.60	1,742,331,009.60	2,000,090.00	4,000,556.51	0.2%	1,738,330,453.09
70421	AGRICULTURE	1,742,331,009.60	1,742,331,009.60	2,000,090.00	4,000,556.51	0.2%	1,738,330,453.09
7043	FUEL AND ENERGY	317,878,333.62	317,878,333.62	4,263,572.31	134,177,558.18	42.2%	183,700,775.44
70435	ELECTRICITY	317,878,333.62	317,878,333.62	4,263,572.31	134,177,558.18	42.2%	183,700,775.44
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	24,790,386.75	652,874,198.69	14.9%	3,716,122,594.79
70451	ROAD TRANSPORT	4,016,181,569.48	4,016,181,569.48	1,000,000.00	625,043,523.44	15.6%	3,391,138,046.04
70452	WATER TRANSPORT	352,815,224.00	352,815,224.00	23,790,386.75	27,830,675.25	7.9%	324,984,548.75
7046	COMMUNICATION	375,209,614.00	375,209,614.00	4,500,000.00	6,000,037.50	1.6%	369,209,576.50
70461	COMMUNICATION	375,209,614.00	375,209,614.00	4,500,000.00	6,000,037.50	1.6%	369,209,576.50
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	14,528,804.00	14,528,804.00	1.4%	989,787,648.44
7051	WASTE MANAGEMENT	124,240,000.00	124,240,000.00	14,528,804.00	14,528,804.00	11.7%	109,711,196.00
70511	WASTE MANAGEMENT	124,240,000.00	124,240,000.00	14,528,804.00	14,528,804.00	11.7%	109,711,196.00
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	399,063,357.57	725,503,992.42	52.6%	654,488,378.87
7061	HOUSING DEVELOPMENT	332,831,618.04	332,831,618.04	11,134,393.99	22,196,059.34	6.7%	310,635,558.70
70611	HOUSING DEVELOPMENT	332,831,618.04	332,831,618.04	11,134,393.99	22,196,059.34	6.7%	310,635,558.70
7062	COMMUNITY DEVELOPMENT	680,464,482.16	680,464,482.16	374,787,883.58	678,001,331.08	99.6%	2,463,151.08
70621	COMMUNITY DEVELOPMENT	680,464,482.16	680,464,482.16	374,787,883.58	678,001,331.08	99.6%	2,463,151.08
7063	WATER SUPPLY	366,696,271.09	366,696,271.09	13,141,080.00	25,306,602.00	6.9%	341,389,669.09
70631	WATER SUPPLY	366,696,271.09	366,696,271.09	13,141,080.00	25,306,602.00	6.9%	341,389,669.09
707	HEALTH	4,360,216,264.38	4,360,216,264.38	624,430,155.22	1,155,247,822.06	26.5%	3,204,968,442.32
7073	HOSPITAL SERVICES	3,475,263,260.80	3,475,263,260.80	410,802,205.37	808,394,295.08	23.3%	2,666,868,965.72

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	410,802,205.37	808,394,295.08	23.3%	2,666,868,965.72
7074	PUBLIC HEALTH SERVICES	482,171,898.33	482,171,898.33	180,918,543.85	302,942,990.98	62.8%	179,228,907.35
70741	PUBLIC HEALTH SERVICES	482,171,898.33	482,171,898.33	180,918,543.85	302,942,990.98	62.8%	179,228,907.35
7076	HEALTH N.E.C.	402,781,105.25	402,781,105.25	32,709,406.00	43,910,536.00	10.9%	358,870,569.25
70761	HEALTH N.E.C.	402,781,105.25	402,781,105.25	32,709,406.00	43,910,536.00	10.9%	358,870,569.25
708	RECREATION, CULTURE AND RELIGION	2,329,227,790.35	2,329,227,790.35	143,423,403.85	277,310,703.77	11.9%	2,051,917,086.58
7081	RECREATIONAL AND SPORTING SERVICES	877,017,984.78	877,017,984.78	122,000,660.50	243,820,770.75	27.8%	633,197,214.03
70811	RECREATIONAL AND SPORTING SERVICES	877,017,984.78	877,017,984.78	122,000,660.50	243,820,770.75	27.8%	633,197,214.03
7082	CULTURAL SERVICES	124,765,002.29	124,765,002.29	1,007,553.79	2,009,522.78	1.6%	122,755,479.51
70821	CULTURAL SERVICES	124,765,002.29	124,765,002.29	1,007,553.79	2,009,522.78	1.6%	122,755,479.51
7083	BROADCASTING AND PUBLISHING SERVICES	1,315,807,875.75	1,315,807,875.75	14,260,879.11	23,945,856.24	1.8%	1,291,862,019.51
70831	BROADCASTING AND PUBLISHING SERVICES	1,315,807,875.75	1,315,807,875.75	14,260,879.11	23,945,856.24	1.8%	1,291,862,019.51
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,948,000.00	7,948,000.00	900,128.25	1,800,206.25	22.6%	6,147,793.75
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,948,000.00	7,948,000.00	900,128.25	1,800,206.25	22.6%	6,147,793.75
7085	R & D RECREATION, CULTURE AND RELIGION	3,688,927.53	3,688,927.53	5,254,182.20	5,734,347.75	155.4%	- 2,045,420.22
70851	R & D RECREATION, CULTURE AND RELIGION	3,688,927.53	3,688,927.53	5,254,182.20	5,734,347.75	155.4%	- 2,045,420.22
709	EDUCATION	18,965,352,986.77	18,965,352,986.77	2,100,035,407.31	6,323,312,224.91	33.3%	12,642,040,761.86
7091	PRE-PRIMARY AND PRIMARY EDUCATION	6,716,765,603.71	6,716,765,603.71	448,486,830.01	3,452,935,101.15	51.4%	3,263,830,502.57
70912	PRIMARY EDUCATION	6,716,765,603.71	6,716,765,603.71	448,486,830.01	3,452,935,101.15	51.4%	3,263,830,502.57
7092	SECONDARY EDUCATION	94,703,318.96	94,703,318.96	2,988,000.00	4,635,324.00	4.9%	90,067,994.96
70922	UPPER-SECONDARY EDUCATION	94,703,318.96	94,703,318.96	2,988,000.00	4,635,324.00	4.9%	90,067,994.96
7094	TERTIARY EDUCATION	10,187,848,953.46	10,187,848,953.46	1,266,725,181.82	2,112,885,438.31	20.7%	8,074,963,515.15
70941	FIRST STAGE OF TERTIARY EDUCATION	1,637,160,721.94	1,637,160,721.94	203,192,830.90	334,623,544.15	20.4%	1,302,537,177.79
70942	SECOND STAGE OF TERTIARY EDUCATION	8,550,688,231.53	8,550,688,231.53	1,063,532,350.92	1,778,261,894.16	20.8%	6,772,426,337.37
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,757,067.79	18,757,067.79	37.50	500,741.00	2.7%	18,256,326.79
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,757,067.79	18,757,067.79	37.50	500,741.00	2.7%	18,256,326.79
7096	SUBSIDIARY SERVICES TO EDUCATION	1,749,403,458.01	1,749,403,458.01	358,107,517.90	679,614,041.77	38.8%	1,069,789,416.24
70961	SUBSIDIARY SERVICES TO EDUCATION	1,749,403,458.01	1,749,403,458.01	358,107,517.90	679,614,041.77	38.8%	1,069,789,416.24
7097	R & D EDUCATION	3,737,722.97	3,737,722.97	528,562.94	1,528,918.82	40.9%	2,208,804.15
70971	R & D EDUCATION	3,737,722.97	3,737,722.97	528,562.94	1,528,918.82	40.9%	2,208,804.15
7098	EDUCATION N.E.C.	194,136,861.86	194,136,861.86	23,199,277.14	71,212,659.86	36.7%	122,924,202.00
70981	EDUCATION N.E.C.	194,136,861.86	194,136,861.86	23,199,277.14	71,212,659.86	36.7%	122,924,202.00
710	SOCIAL PROTECTION	8,281,726,907.75	8,281,726,907.75	936,314,020.88	2,123,086,613.91	25.6%	6,158,640,293.84
7102	OLD AGE	30,856,899.61	30,856,899.61	370,730.00	3,890,060.00	12.6%	26,966,839.61
71021	OLD AGE	30,856,899.61	30,856,899.61	370,730.00	3,890,060.00	12.6%	26,966,839.61
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	4,631,257.50	9,203,213.50	4.2%	207,701,808.20
71041	FAMILY AND CHILDREN	216,905,021.70	216,905,021.70	4,631,257.50	9,203,213.50	4.2%	207,701,808.20
7105	UNEMPLOYMENT	3,156,621.11	3,156,621.11	596,350.00	1,515,250.00	48.0%	1,641,371.11
71051	UNEMPLOYMENT	3,156,621.11	3,156,621.11	596,350.00	1,515,250.00	48.0%	1,641,371.11
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	930,715,683.38	2,108,478,090.41	31.2%	4,642,374,174.04
71091	SOCIAL PROTECTION N.E.C.	6,750,852,264.45	6,750,852,264.45	930,715,683.38	2,108,478,090.41	31.2%	4,642,374,174.04

Table 13: Capital Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
701	GENERAL PUBLIC SERVICES	45,492,897,020.63	40,424,561,805.85	10,346,477,799.33	17,749,832,568.76	43.9%	22,674,729,237.09
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	20,331,700,124.79	20,331,700,124.79	9,192,421,419.69	16,084,866,189.12	79.1%	4,246,833,935.67
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,293,232,750.00	3,293,232,750.00	1,785,000.00	3,150,000.00	0.1%	3,290,082,750.00
70112	FINANCIAL AND FISCAL AFFAIRS	17,038,467,374.79	17,038,467,374.79	9,190,636,419.69	16,081,716,189.12	94.4%	956,751,185.67
7012	FOREIGN ECONOMIC AID	7,850,448,476.94	7,850,448,476.94	36,208,300.00	544,308,300.00	6.9%	7,306,140,176.94
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	7,850,448,476.94	7,850,448,476.94	36,208,300.00	544,308,300.00	6.9%	7,306,140,176.94
7013	GENERAL SERVICES	16,778,762,399.66	11,710,427,184.88	1,117,848,079.64	1,120,658,079.64	9.6%	10,589,769,105.24
70131	GENERAL PERSONNEL SERVICES	1,874,021,458.72	1,874,021,458.72	-	170,000.00	0.0%	1,873,851,458.72
70132	OVERALL PLANNING AND STATISTICAL SERVICES	675,612,890.52	675,612,890.52	205,000.00	455,000.00	0.1%	675,157,890.52
70133	OTHER GENERAL SERVICES	14,229,128,050.42	9,160,792,835.64	1,117,643,079.64	1,120,033,079.64	12.2%	8,040,759,756.00
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	357,027,802.25	581,267,951.75	3.2%	17,496,187,917.50
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	347,801,802.25	564,971,751.75	3.5%	15,610,666,994.76
70331	LAW COURTS	16,175,638,746.51	16,175,638,746.51	347,801,802.25	564,971,751.75	3.5%	15,610,666,994.76
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,886,282,696.84	1,886,282,696.84	9,226,000.00	16,296,200.00	0.9%	1,869,986,496.84
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,886,282,696.84	1,886,282,696.84	9,226,000.00	16,296,200.00	0.9%	1,869,986,496.84
704	ECONOMIC AFFAIRS	131,987,063,903.37	137,686,135,958.95	7,046,007,068.60	21,259,932,028.02	15.4%	116,426,203,930.93
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	43,495,837,520.28	41,456,087,520.28	10,020,716.57	3,559,951,644.71	8.6%	37,896,135,875.57
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	43,495,837,520.28	41,456,087,520.28	10,020,716.57	3,559,951,644.71	8.6%	37,896,135,875.57
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	30,426,948,221.85	30,426,948,221.85	557,600,135.93	6,878,926,750.13	22.6%	23,548,021,471.72
70421	AGRICULTURE	30,411,347,812.27	30,411,347,812.27	557,600,135.93	6,878,926,750.13	22.6%	23,532,421,062.14
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	783,384,200.18	783,384,200.18	9.2%	7,702,979,549.67
70435	ELECTRICITY	8,486,363,749.85	8,486,363,749.85	783,384,200.18	783,384,200.18	9.2%	7,702,979,549.67
7044	MINING, MANUFACTURING, AND CONSTRUCTION	10,258,740,584.85	18,997,562,640.43	4,000,000,000.00	6,000,000,000.00	31.6%	12,997,562,640.43
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	4,000,000,000.00	6,000,000,000.00	50.5%	5,884,167,486.39
7045	TRANSPORT	33,348,299,947.18	32,348,299,947.18	1,695,002,015.92	4,037,669,433.00	12.5%	28,310,630,514.18
70451	ROAD TRANSPORT	28,390,742,694.48	28,390,742,694.48	1,695,002,015.92	4,037,669,433.00	14.2%	24,353,073,261.48
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 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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 AMENITIES	60,681,616,443.48	60,411,616,443.48	1,820,858,032.77	3,252,742,344.48	5.4%	57,158,874,099.00
7061	HOUSING DEVELOPMENT	39,698,108,486.13	39,698,108,486.13	1,687,614,016.00	3,102,789,134.00	7.8%	36,595,319,352.13
70611	HOUSING DEVELOPMENT	39,698,108,486.13	39,698,108,486.13	1,687,614,016.00	3,102,789,134.00	7.8%	36,595,319,352.13
7062	COMMUNITY DEVELOPMENT	2,228,599,230.16	2,228,599,230.16	6,610,311.38	8,830,311.38	0.4%	2,219,768,918.78
70621	COMMUNITY DEVELOPMENT	2,228,599,230.16	2,228,599,230.16	6,610,311.38	8,830,311.38	0.4%	2,219,768,918.78
7063	WATER SUPPLY	18,480,400,827.19	18,480,400,827.19	126,633,705.39	141,122,899.10	0.8%	18,339,277,928.09
70631	WATER SUPPLY	18,480,400,827.19	18,480,400,827.19	126,633,705.39	141,122,899.10	0.8%	18,339,277,928.09
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	79,630,955.78	250,020,877.23	0.8%	32,808,447,815.35
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	74,731,355.78	140,966,520.03	1.2%	11,760,410,348.81
70731	GENERAL HOSPITAL SERVICES	11,901,376,868.84	11,901,376,868.84	74,731,355.78	140,966,520.03	1.2%	11,760,410,348.81
7074	PUBLIC HEALTH SERVICES	1,181,299,091.25	1,181,299,091.25	465,000.00	104,584,757.20	8.9%	1,076,714,334.05
70741	PUBLIC HEALTH SERVICES	1,181,299,091.25	1,181,299,091.25	465,000.00	104,584,757.20	8.9%	1,076,714,334.05
7076	HEALTH N.E.C.	19,877,151,633.45	19,877,151,633.45	4,434,600.00	4,469,600.00	0.0%	19,872,682,033.45
70761	HEALTH N.E.C.	19,877,151,633.45	19,877,151,633.45	4,434,600.00	4,469,600.00	0.0%	19,872,682,033.45
708	RECREATION, CULTURE AND RELIGION	6,183,344,448.88	6,183,344,448.88	1,542,750.00	3,542,723.40	0.1%	6,179,801,725.48
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	1,542,750.00	3,542,723.40	0.2%	2,075,874,889.03
70831	BROADCASTING AND PUBLISHING SERVICES	2,079,417,612.43	2,079,417,612.43	1,542,750.00	3,542,723.40	0.2%	2,075,874,889.03
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	3,679,591,174.52	5,467,260,600.83	7.7%	65,395,296,476.31
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,482,188,840.10	27,482,188,840.10	3,382,279,992.48	4,339,111,717.58	15.8%	23,143,077,122.52
70912	PRIMARY EDUCATION	27,482,188,840.10	27,482,188,840.10	3,382,279,992.48	4,339,111,717.58	15.8%	23,143,077,122.52
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	190,455,582.04	588,078,339.37	1.8%	31,627,693,148.74
70941	FIRST STAGE OF TERTIARY EDUCATION	29,025,929,253.46	29,025,929,253.46	42,364,580.00	103,850,373.46	0.4%	28,922,078,880.00
70942	SECOND STAGE OF TERTIARY EDUCATION	3,189,842,234.65	3,189,842,234.65	148,091,002.04	484,227,965.91	15.2%	2,705,614,268.74
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	106,855,600.00	540,070,543.88	6.0%	8,514,879,536.22
70961	SUBSIDIARY SERVICES TO EDUCATION	9,054,950,080.10	9,054,950,080.10	106,855,600.00	540,070,543.88	6.0%	8,514,879,536.22
710	SOCIAL PROTECTION	8,680,594,791.15	8,680,594,791.15	3,214,500.00	190,053,816.79	2.2%	8,490,540,974.36
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	2,844,500.00	20,843,816.79	1.5%	1,362,681,241.39
71041	FAMILY AND CHILDREN	1,383,525,058.18	1,383,525,058.18	2,844,500.00	20,843,816.79	1.5%	1,362,681,241.39
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	370,000.00	169,210,000.00	2.4%	6,879,709,732.97
71091	SOCIAL PROTECTION N.E.C.	7,048,919,732.97	7,048,919,732.97	370,000.00	169,210,000.00	2.4%	6,879,709,732.97

Table 14: Other Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	15,097,533,211.76	25,983,190,858.21	94.0%	1,648,988,078.82
701	GENERAL PUBLIC SERVICES	23,432,131,087.04	23,432,131,087.04	14,830,149,011.76	25,399,004,616.38	108.4%	- 1,966,873,529.34
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	2,097,221,845.72	2,097,221,845.72	376,212,528.25	439,647,528.25	21.0%	1,657,574,317.47
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,077,815,130.00	2,077,815,130.00	374,612,528.25	438,047,528.25	21.1%	1,639,767,601.75
70112	FINANCIAL AND FISCAL AFFAIRS	19,406,715.72	19,406,715.72	1,600,000.00	1,600,000.00	8.2%	17,806,715.72
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	55,099,000.00	145,311,047.25	42.2%	198,986,358.00
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	55,099,000.00	145,311,047.25	42.4%	197,486,358.00
7017	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	14,398,837,483.51	24,814,046,040.88	119.5%	- 4,044,934,204.81
70171	PUBLIC DEBT TRANSACTIONS	20,769,111,836.07	20,769,111,836.07	14,398,837,483.51	24,814,046,040.88	119.5%	- 4,044,934,204.81
703	PUBLIC ORDER AND SAFETY	96,400,000.00	96,400,000.00	2,808,000.00	3,858,000.00	4.0%	92,542,000.00
7033	LAW COURTS	9,400,000.00	9,400,000.00	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
70331	LAW COURTS	9,400,000.00	9,400,000.00	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
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	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 COMMERCIAL AFFAIRS	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	10.9%	152,159,504.24
70451	ROAD TRANSPORT	170,822,969.00	170,822,969.00	-	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	1,850,000.00	161,065,057.07	120.9%	- 27,893,264.83
7073	HOSPITAL SERVICES	30,061,078.00	30,061,078.00	1,850,000.00	3,940,000.00	13.1%	26,121,078.00
70731	GENERAL HOSPITAL SERVICES	30,061,078.00	30,061,078.00	1,850,000.00	3,940,000.00	13.1%	26,121,078.00
7074	PUBLIC HEALTH SERVICES	76,213,760.37	76,213,760.37	-	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	206.1%	- 80,881,296.70
7076	HEALTH N.E.C.	26,896,953.87	26,896,953.87	-	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	0.1%	26,866,953.87
708	RECREATION, CULTURE AND RELIGION	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
7081	RECREATIONAL AND SPORTING SERVICES	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
70811	RECREATIONAL AND SPORTING SERVICES	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
709	EDUCATION	313,135,350.81	313,135,350.81	1,500,000.00	1,550,000.00	0.5%	311,585,350.81
7094	TERTIARY EDUCATION	161,526,641.80	161,526,641.80	1,500,000.00	1,550,000.00	1.0%	159,976,641.80

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	2.2%	2,212,770.00
70942	SECOND STAGE OF TERTIARY EDUCATION	159,263,871.80	159,263,871.80	1,500,000.00	1,500,000.00	0.9%	157,763,871.80
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	18,210,000.00	29,710,000.00	2.7%	1,058,761,907.18
7104	FAMILY AND CHILDREN	11,937,950.00	11,937,950.00	-	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	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	18,210,000.00	24,710,000.00	32.3%	51,823,957.18
71091	SOCIAL PROTECTION N.E.C.	76,533,957.18	76,533,957.18	18,210,000.00	24,710,000.00	32.3%	51,823,957.18

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	695,011,237,687.27	695,011,237,687.27	84,234,791,636.76	166,515,147,146.88	24.0%	528,496,090,540.39
01	Agriculture	23,495,758,477.14	23,495,758,477.14	819,271,755.30	7,402,592,364.48	31.5%	16,093,166,112.66
0101	Effective governance of the Agriculture Sector	5,383,789,039.07	5,383,789,039.07	534,101,031.96	842,048,526.94	15.6%	4,541,740,512.13
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	268,410,939.27	6,543,784,053.47	70.0%	2,798,361,652.51
0104	Reduction of post-harvest losses	2,313,468,383.60	2,313,468,383.60	16,759,784.07	16,759,784.07	0.7%	2,296,708,599.53
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	2,793,532,882.39	4,774,413,829.88	21.3%	17,643,859,707.04
0210	Societal Re-orientation - General	22,418,273,536.92	22,418,273,536.92	2,793,532,882.39	4,774,413,829.88	21.3%	17,643,859,707.04
03	Poverty Alleviation	5,962,703,995.69	5,962,703,995.69	370,000.00	169,210,000.00	2.8%	5,793,493,995.69
0310	Poverty Alleviation - General	5,962,703,995.69	5,962,703,995.69	370,000.00	169,210,000.00	2.8%	5,793,493,995.69
04	Health	44,992,776,508.91	44,992,776,508.91	3,853,249,825.99	7,777,635,720.14	17.3%	37,215,140,788.77
0401	Effective governance of the health system	21,478,054,829.02	21,478,054,829.02	3,814,638,262.71	7,603,931,923.05	35.4%	13,874,122,905.97
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	3,000,100.50	11,783,295.50	0.3%	3,721,968,125.78
0405	Provision of adequate and modern health infrastructure for health services delivery	6,602,750,247.64	6,602,750,247.64	35,611,462.78	92,871,477.03	1.4%	6,509,878,770.61
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health products	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	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	23,778,813,935.46	47,697,283,380.57	28.6%	118,894,563,014.34
0501	Effective governance of the education system	100,000,028,838.59	99,639,291,997.79	19,751,931,118.64	41,463,904,640.64	41.6%	58,175,387,357.16
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	83,972,673.17	167,942,105.08	63.6%	96,009,660.78
0504	Improved quality of teaching and learning outcomes	2,477,083,918.06	2,477,083,918.06	395,179,739.49	768,895,197.17	31.0%	1,708,188,720.89
0505	Adequate infrastructure at all levels	54,966,323,555.95	54,966,323,555.95	3,303,724,961.72	4,704,998,363.84	8.6%	50,261,325,192.11
0506	Improved education information management system (EIMS)	7,134,402,844.90	7,134,402,844.90	244,005,442.44	591,543,073.84	8.3%	6,542,859,771.06
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	2,026,857,791.39	3,724,168,411.14	7.4%	46,925,319,463.74
0610	Housing and Urban Development - General	50,649,487,874.88	50,649,487,874.88	2,026,857,791.39	3,724,168,411.14	7.4%	46,925,319,463.74
07	Gender	571,171,174.97	571,171,174.97	52,969,124.48	112,003,381.36	19.6%	459,167,793.61
0710	Gender - General	571,171,174.97	571,171,174.97	52,969,124.48	112,003,381.36	19.6%	459,167,793.61
08	Youth	5,638,041,442.28	5,368,041,442.28	431,464,358.40	751,052,595.71	14.0%	4,616,988,846.57
0810	Youth - General	5,638,041,442.28	5,368,041,442.28	431,464,358.40	751,052,595.71	14.0%	4,616,988,846.57
09	Environmental Improvement	6,026,466,723.54	6,026,466,723.54	48,320,499.99	80,076,738.64	1.3%	5,946,389,984.90
0910	Environmental Improvement - General	6,026,466,723.54	6,026,466,723.54	48,320,499.99	80,076,738.64	1.3%	5,946,389,984.90
10	Water Resources and Rural Development	13,999,232,418.28	13,999,232,418.28	326,623,166.48	542,115,361.22	3.9%	13,457,117,057.06
1010	Water Resources and Rural Deve - General	13,999,232,418.28	13,999,232,418.28	326,623,166.48	542,115,361.22	3.9%	13,457,117,057.06
11	Information Communication and Technology	19,435,376,841.29	19,180,024,855.59	53,495,670.10	170,973,056.43	0.9%	19,009,051,799.16
1110	Information Communication and Technology - General	19,435,376,841.29	19,180,024,855.59	53,495,670.10	170,973,056.43	0.9%	19,009,051,799.16
12	Growing the Private Sector	24,918,605,006.91	24,918,605,006.91	50,476,120.35	115,304,558.57	0.5%	24,803,300,448.34
1210	Growing the Private Sector - General	24,918,605,006.91	24,918,605,006.91	50,476,120.35	115,304,558.57	0.5%	24,803,300,448.34
13	Reform of Government and Governance	229,064,336,101.34	235,318,778,518.27	40,175,253,642.57	72,220,232,104.62	30.7%	163,098,546,413.65
1310	Reform of Government and Governance - General	229,064,336,101.34	235,318,778,518.27	40,175,253,642.57	72,220,232,104.62	30.7%	163,098,546,413.65
14	Power	14,026,040,181.69	13,026,040,181.69	788,127,772.49	919,391,758.36	7.1%	12,106,648,423.33
1410	Power - General	14,026,040,181.69	13,026,040,181.69	788,127,772.49	919,391,758.36	7.1%	12,106,648,423.33
16	Water Ways	3,095,483,224.00	3,095,483,224.00	23,790,386.75	27,830,675.25	0.9%	3,067,652,548.75

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	23,790,386.75	27,830,675.25	0.9%	3,067,652,548.75
17	Road	43,413,787,991.90	40,045,434,401.47	1,760,486,675.02	8,497,785,661.45	21.2%	31,547,648,740.02
1710	Road - General	43,413,787,991.90	40,045,434,401.47	1,760,486,675.02	8,497,785,661.45	21.2%	31,547,648,740.02
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	7,251,688,029.60	11,533,077,549.07	80.9%	2,722,216,767.60
2305	Social Pensions and Old Age Support	7,890,579,259.61	7,890,579,259.61	6,318,296,642.63	9,499,200,628.97	120.4%	- 1,608,621,369.36
2307	Promote Emergency and Humanitarian Assistance	6,280,082,648.05	6,280,082,648.05	930,190,293.47	2,030,675,805.10	32.3%	4,249,406,842.95
2310	Social Protection Not Elsewhere Classified	84,632,409.00	84,632,409.00	3,201,093.50	3,201,115.00	3.8%	81,431,294.00

Table 16: Personnel Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	34,419,829,064.16	68,900,252,007.87	51.2%	65,546,413,129.47
01	Agriculture	1,497,980,458.34	1,497,980,458.34	249,650,812.80	509,644,341.27	34.0%	988,336,117.07
0101	Effective governance of the Agriculture Sector	1,497,980,458.34	1,497,980,458.34	249,650,812.80	509,644,341.27	34.0%	988,336,117.07
02	Societal Re-orientation	6,937,853,710.14	6,937,853,710.14	1,477,784,864.90	2,887,278,633.81	41.6%	4,050,575,076.33
0210	Societal Re-orientation - General	6,937,853,710.14	6,937,853,710.14	1,477,784,864.90	2,887,278,633.81	41.6%	4,050,575,076.33
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	3,188,358,207.99	6,288,619,339.42	40.1%	9,387,579,395.64
0401	Effective governance of the health system	15,676,198,735.06	15,676,198,735.06	3,188,358,207.99	6,288,619,339.42	40.1%	9,387,579,395.64
05	Education	72,534,461,086.44	72,534,461,086.44	18,025,683,533.68	35,963,108,877.33	49.6%	36,571,352,209.11
0501	Effective governance of the education system	72,035,144,360.19	72,035,144,360.19	17,893,414,082.19	35,684,292,179.94	49.5%	36,350,852,180.25
0503	Equity and inclusiveness in the provision of educational services	245,194,698.07	245,194,698.07	83,972,635.67	167,441,364.08	68.3%	77,753,333.99
0504	Improved quality of teaching and learning outcomes	192,500,000.00	192,500,000.00	32,490,003.84	79,937,985.65	41.5%	112,562,014.35
0505	Adequate infrastructure at all levels	26,156,921.01	26,156,921.01	5,726,163.98	11,276,051.66	43.1%	14,880,869.35
0506	Improved education information management system (EIMS)	35,465,107.16	35,465,107.16	10,080,648.00	20,161,296.00	56.8%	15,303,811.16
06	Housing and Urban Development	307,347,790.00	307,347,790.00	50,211,564.40	103,767,250.80	33.8%	203,580,539.20
0610	Housing and Urban Development - General	307,347,790.00	307,347,790.00	50,211,564.40	103,767,250.80	33.8%	203,580,539.20
07	Gender	210,128,203.27	210,128,203.27	48,337,866.98	97,800,167.86	46.5%	112,328,035.41
0710	Gender - General	210,128,203.27	210,128,203.27	48,337,866.98	97,800,167.86	46.5%	112,328,035.41
08	Youth	335,671,718.49	335,671,718.49	65,851,147.90	136,376,854.96	40.6%	199,294,863.53
0810	Youth - General	335,671,718.49	335,671,718.49	65,851,147.90	136,376,854.96	40.6%	199,294,863.53
09	Environmental Improvement	208,522,309.96	208,522,309.96	33,791,695.99	65,547,934.64	31.4%	142,974,375.32
0910	Environmental Improvement - General	208,522,309.96	208,522,309.96	33,791,695.99	65,547,934.64	31.4%	142,974,375.32
10	Water Resources and Rural Development	757,268,408.28	757,268,408.28	183,726,150.94	368,923,774.47	48.7%	388,344,633.81
1010	Water Resources and Rural Deve - General	757,268,408.28	757,268,408.28	183,726,150.94	368,923,774.47	48.7%	388,344,633.81
11	Information Communication and Technology	1,209,276,039.31	1,209,276,039.31	24,395,932.85	102,378,527.64	8.5%	1,106,897,511.67
1110	Information Communication and Technology - General	1,209,276,039.31	1,209,276,039.31	24,395,932.85	102,378,527.64	8.5%	1,106,897,511.67
12	Growing the Private Sector	733,159,297.15	733,159,297.15	43,779,893.98	97,056,213.30	13.2%	636,103,083.85
1210	Growing the Private Sector - General	733,159,297.15	733,159,297.15	43,779,893.98	97,056,213.30	13.2%	636,103,083.85
13	Reform of Government and Governance	25,014,954,051.66	25,014,954,051.66	4,644,391,259.02	12,476,943,186.29	49.9%	12,538,010,865.37
1310	Reform of Government and Governance - General	25,014,954,051.66	25,014,954,051.66	4,644,391,259.02	12,476,943,186.29	49.9%	12,538,010,865.37
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	64,484,659.10	304,633,662.11	32.8%	623,892,441.59
1710	Road - General	928,526,103.70	928,526,103.70	64,484,659.10	304,633,662.11	32.8%	623,892,441.59
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	6,319,381,473.63	9,498,173,243.97	120.4%	- 1,606,217,883.97
2305	Social Pensions and Old Age Support	7,859,722,360.00	7,859,722,360.00	6,317,925,912.63	9,495,310,568.97	120.8%	- 1,635,588,208.97
2307	Promote Emergency and Humanitarian Assistance	32,233,000.00	32,233,000.00	1,455,561.00	2,862,675.00	8.9%	29,370,325.00

Table 17: Overhead Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1- Q2)	% 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	11,383,079,277.59	22,877,051,369.55	15.1%	128,142,979,239.40
01	Agriculture	1,742,331,009.60	1,742,331,009.60	2,000,090.00	4,000,556.51	0.2%	1,738,330,453.09
0101	Effective governance of the Agriculture Sector	1,742,331,009.60	1,742,331,009.60	2,000,090.00	4,000,556.51	0.2%	1,738,330,453.09
02	Societal Re-orientation	13,812,808,446.74	13,812,808,446.74	1,303,714,017.49	1,866,980,996.07	13.5%	11,945,827,450.67
0210	Societal Re-orientation - General	13,812,808,446.74	13,812,808,446.74	1,303,714,017.49	1,866,980,996.07	13.5%	11,945,827,450.67
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	624,430,155.22	1,155,247,822.06	26.5%	3,204,968,442.32
0401	Effective governance of the health system	4,306,833,643.32	4,306,833,643.32	624,430,054.72	1,154,247,526.56	26.8%	3,152,586,116.76
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	53,382,621.06	53,382,621.06	100.50	1,000,295.50	1.9%	52,382,325.56
05	Education	19,182,888,730.57	19,182,888,730.57	2,103,789,527.26	6,324,547,462.41	33.0%	12,858,341,268.16
0501	Effective governance of the education system	17,193,454,737.99	17,193,454,737.99	1,741,399,288.97	5,641,668,523.32	32.8%	11,551,786,214.68
0503	Equity and inclusiveness in the provision of educational services	18,757,067.79	18,757,067.79	37.50	500,741.00	2.7%	18,256,326.79
0504	Improved quality of teaching and learning outcomes	1,691,793,458.01	1,691,793,458.01	356,607,455.65	675,114,931.52	39.9%	1,016,678,526.49
0505	Adequate infrastructure at all levels	3,737,722.97	3,737,722.97	528,562.94	1,528,918.82	40.9%	2,208,804.15
0506	Improved education information management system (EIMS)	3,688,927.53	3,688,927.53	5,254,182.20	5,734,347.75	155.4%	- 2,045,420.22
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	11,134,393.99	22,196,059.34	13.6%	140,734,143.00
0610	Housing and Urban Development - General	162,930,202.34	162,930,202.34	11,134,393.99	22,196,059.34	13.6%	140,734,143.00
07	Gender	216,905,021.70	216,905,021.70	4,631,257.50	9,203,213.50	4.2%	207,701,808.20
0710	Gender - General	216,905,021.70	216,905,021.70	4,631,257.50	9,203,213.50	4.2%	207,701,808.20
08	Youth	880,174,605.89	880,174,605.89	122,597,010.50	245,336,020.75	27.9%	634,838,585.14
0810	Youth - General	880,174,605.89	880,174,605.89	122,597,010.50	245,336,020.75	27.9%	634,838,585.14
09	Environmental Improvement	124,240,000.00	124,240,000.00	14,528,804.00	14,528,804.00	11.7%	109,711,196.00
0910	Environmental Improvement - General	124,240,000.00	124,240,000.00	14,528,804.00	14,528,804.00	11.7%	109,711,196.00
10	Water Resources and Rural Development	467,182,703.26	467,182,703.26	14,096,310.15	28,187,387.65	6.0%	438,995,315.61
1010	Water Resources and Rural Deve - General	467,182,703.26	467,182,703.26	14,096,310.15	28,187,387.65	6.0%	438,995,315.61
11	Information Communication and Technology	432,819,614.00	432,819,614.00	6,000,062.25	10,499,147.75	2.4%	422,320,466.25
1110	Information Communication and Technology - General	432,819,614.00	432,819,614.00	6,000,062.25	10,499,147.75	2.4%	422,320,466.25
12	Growing the Private Sector	3,325,576,609.76	3,325,576,609.76	6,696,226.37	18,248,345.27	0.5%	3,307,328,264.49
1210	Growing the Private Sector - General	3,325,576,609.76	3,325,576,609.76	6,696,226.37	18,248,345.27	0.5%	3,307,328,264.49
13	Reform of Government and Governance	93,147,745,889.84	93,147,745,889.84	6,208,100,907.83	10,356,119,492.27	11.1%	82,791,626,397.57
1310	Reform of Government and Governance - General	93,147,745,889.84	93,147,745,889.84	6,208,100,907.83	10,356,119,492.27	11.1%	82,791,626,397.57
14	Power	317,878,333.62	317,878,333.62	4,263,572.31	134,177,558.18	42.2%	183,700,775.44
1410	Power - General	317,878,333.62	317,878,333.62	4,263,572.31	134,177,558.18	42.2%	183,700,775.44
16	Water Ways	352,815,224.00	352,815,224.00	23,790,386.75	27,830,675.25	7.9%	324,984,548.75
1610	Water Ways - General	352,815,224.00	352,815,224.00	23,790,386.75	27,830,675.25	7.9%	324,984,548.75
17	Road	4,016,181,569.48	4,016,181,569.48	1,000,000.00	625,043,523.44	15.6%	3,391,138,046.04
1710	Road - General	4,016,181,569.48	4,016,181,569.48	1,000,000.00	625,043,523.44	15.6%	3,391,138,046.04
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	932,306,555.97	2,034,904,305.10	32.0%	4,314,744,956.18
2305	Social Pensions and Old Age Support	30,856,899.61	30,856,899.61	370,730.00	3,890,060.00	12.6%	26,966,839.61
2307	Promote Emergency and Humanitarian Assistance	6,234,159,952.66	6,234,159,952.66	928,734,732.47	2,027,813,130.10	32.5%	4,206,346,822.56
2310	Social Protection Not Elsewhere Classified	84,632,409.00	84,632,409.00	3,201,093.50	3,201,115.00	3.8%	81,431,294.00

Table 18: Capital Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70
01	Agriculture	20,220,447,009.19	20,220,447,009.19	567,620,852.50	6,888,947,466.70	34.1%	13,331,499,542.49
0101	Effective governance of the Agriculture Sector	2,108,477,571.13	2,108,477,571.13	282,450,129.16	328,403,629.16	15.6%	1,780,073,941.97
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	268,410,939.27	6,543,784,053.47	70.0%	2,798,361,652.51
0104	Reduction of post-harvest losses	2,313,468,383.60	2,313,468,383.60	16,759,784.07	16,759,784.07	0.7%	2,296,708,599.53
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	9,226,000.00	16,296,200.00	1.0%	1,641,915,180.04
0210	Societal Re-orientation - General	1,658,211,380.04	1,658,211,380.04	9,226,000.00	16,296,200.00	1.0%	1,641,915,180.04
03	Poverty Alleviation	3,546,731,460.09	3,546,731,460.09	370,000.00	169,210,000.00	4.8%	3,377,521,460.09
0310	Poverty Alleviation - General	3,546,731,460.09	3,546,731,460.09	370,000.00	169,210,000.00	4.8%	3,377,521,460.09
04	Health	24,823,189,717.23	24,823,189,717.23	38,611,462.78	172,703,501.59	0.7%	24,650,486,215.64
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	3,000,000.00	10,783,000.00	0.3%	3,660,515,308.81
0405	Provision of adequate and modern health infrastructure for health services delivery	6,602,750,247.64	6,602,750,247.64	35,611,462.78	92,871,477.03	1.4%	6,509,878,770.61
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	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	3,647,840,874.52	5,408,077,040.83	7.3%	69,154,586,781.01
0501	Effective governance of the education system	10,609,394,389.60	10,248,657,548.80	115,617,747.48	136,393,937.38	1.3%	10,112,263,611.42
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	6,082,280.00	13,842,280.00	2.4%	571,948,180.05
0505	Adequate infrastructure at all levels	54,936,428,911.96	54,936,428,911.96	3,297,470,234.80	4,692,193,393.36	8.5%	50,244,235,518.60
0506	Improved education information management system (EIMS)	7,095,248,810.21	7,095,248,810.21	228,670,612.24	565,647,430.09	8.0%	6,529,601,380.12
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	1,965,511,833.00	3,598,205,101.00	7.2%	46,581,004,781.54
0610	Housing and Urban Development - General	50,179,209,882.54	50,179,209,882.54	1,965,511,833.00	3,598,205,101.00	7.2%	46,581,004,781.54
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	128,800,705.39	145,004,199.10	1.1%	12,629,777,107.65
1010	Water Resources and Rural Deve - General	12,774,781,306.74	12,774,781,306.74	128,800,705.39	145,004,199.10	1.1%	12,629,777,107.65
11	Information Communication and Technology	17,631,172,114.88	17,375,820,129.18	23,099,675.00	58,095,381.04	0.3%	17,317,724,748.14
1110	Information Communication and Technology - General	17,631,172,114.88	17,375,820,129.18	23,099,675.00	58,095,381.04	0.3%	17,317,724,748.14
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	14,474,402,463.96	23,963,454,809.68	25.6%	69,752,445,823.51
1310	Reform of Government and Governance - General	87,461,458,216.26	93,715,900,633.19	14,474,402,463.96	23,963,454,809.68	25.6%	69,752,445,823.51
14	Power	13,707,968,054.17	12,707,968,054.17	783,864,200.18	785,214,200.18	6.2%	11,922,753,853.99
1410	Power - General	13,707,968,054.17	12,707,968,054.17	783,864,200.18	785,214,200.18	6.2%	11,922,753,853.99
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	1,695,002,015.92	7,549,445,011.14	21.6%	27,380,458,748.15
1710	Road - General	38,298,257,349.72	34,929,903,759.29	1,695,002,015.92	7,549,445,011.14	21.6%	27,380,458,748.15
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 Q2 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% 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	15,097,533,211.76	25,983,190,858.21	94.0%	1,648,988,078.82
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	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
0210	Societal Re-orientation - General	9,400,000.00	9,400,000.00	2,808,000.00	3,858,000.00	41.0%	5,542,000.00
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	1,850,000.00	161,065,057.07	120.9%	- 27,893,264.83
0401	Effective governance of the health system	124,101,300.82	124,101,300.82	1,850,000.00	161,065,057.07	129.8%	- 36,963,756.25
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	1,500,000.00	1,550,000.00	0.5%	310,282,756.06
0501	Effective governance of the education system	162,035,350.81	162,035,350.81	1,500,000.00	1,550,000.00	1.0%	160,485,350.81
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	41.9%	6,937,950.00
0710	Gender - General	11,937,950.00	11,937,950.00	-	5,000,000.00	41.9%	6,937,950.00
08	Youth	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
0810	Youth - General	78,159,983.75	78,159,983.75	243,016,200.00	369,339,720.00	472.5%	- 291,179,736.25
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	14,848,359,011.76	25,423,714,616.38	108.5%	- 1,983,536,672.80
1310	Reform of Government and Governance - General	23,440,177,943.58	23,440,177,943.58	14,848,359,011.76	25,423,714,616.38	108.5%	- 1,983,536,672.80
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	10.9%	152,159,504.24
1710	Road - General	170,822,969.00	170,822,969.00	-	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 Capital Expenditure Details

Table 20: Capital Expenditure by Project

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE- GOV Tagging	
Total Capital Expenditure		381,912,363,003.96	381,912,363,003.96	23,334,350,083.25	48,754,652,911.26	12.8%	333,157,710,092.70	PHC	BED
011100100100 - Governor's Office	PURCHASE OF 10NO. SET EXECUTIVE CHAIRS & TABLES FOR GOVERNMENT HOUSE	109,930,386.00	109,930,386.00	318,000.00	318,000.00	0.3%	109,612,386.00		
011100100100 - Governor's Office	PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOFPOWER GENERATING SET FOR	92,052,110.00	92,052,110.00	-	-	0.0%	92,052,110.00		
011100100100 - Governor's Office	PURCHASE OF 1NO.BED,1NO. OPERATTING TABLE, SETS OF SURGICAL	117,593,149.97	117,593,149.97	-	-	0.0%	117,593,149.97		
011100100100 - Governor's Office	PURCHASE OF MEDIA & PUBLICITY EQUIPMENT (CAMERA, MICROPHONE, TRIPOD ,	175,080,950.00	175,080,950.00	-	-	0.0%	175,080,950.00		
011100100100 - Governor's Office	PURCHASE OF COMMUNICATIONS AND MEDIA EQUIPMENT AT GOVERNMENT HOUSE	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00		
011100100100 - Governor's Office	CONSTRUCTION/BUILDING OF PRESS HOUSE AT THE GOVERNMENT HOUSE MAKURDI	1,700,000,000.00	1,700,000,000.00	-	-	0.0%	1,700,000,000.00		
011100100200 - Deputy Governor's Office	PURCHASE OF 2NOS CHAIRS, 3NOS TABLES,2NOS CEILING FANS, 1NOS STOOLS AND	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00		
011100100200 - Deputy Governor's Office	PURCHASE OF POWER GENERATING SETS: GENERATOR FOR DEPUTY GOVERNOR'S	4,962,183.00	4,962,183.00	-	-	0.0%	4,962,183.00		
011100100200 - Deputy Governor's Office	PURCHASE OF 5 NO. EXECUTIVE OFFICE TABLES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00		
011100100200 - Deputy Governor's Office	PURCHASE OF 2 NO. EXECUTIVE VISITORS CHAIRS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00		
011100100200 - Deputy Governor's Office	PURCHASE OF 2 SET EXECUTIVE CHAIRS FOR GUEST	500,000.00	500,000.00	-	-	0.0%	500,000.00		
011100100200 - Deputy Governor's Office	CONSTRUCTION OF PERIMETER FENCE AT DEPUTY GOVERNOR'S OFFICE MAKURDI	7,975,850.00	7,975,850.00	-	-	0.0%	7,975,850.00		
011100200100 - Principal Private Secretary	PURCHASE OF 2NOS CHAIRS, 3NOS TABLES,2NOS CEILING FANS, 1NOS STOOLS AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00		
011100200100 - Principal Private Secretary	PURCHASE OF 100 UNITS OF SECURITY GADGETS AND 100 UNITS OF SURVEILLANCE	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00		
011100200100 - Principal Private Secretary	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
011100200100 - Principal Private Secretary	RESEARCH ON POLICY ADVISORY SUPPORT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
011100200100 - Principal Private Secretary	PURCHASE OF DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00		
011100200100 - Principal Private Secretary	PURCHASE OF 2NOS CHAIRS, 3NOS TABLES,2NOS CEILING FANS, 1NOS STOOLS AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00		
011100200100 - Principal Private Secretary	PURCHASE OF 80 UNITS OF SECURITY GADGETS AND 80 UNITS OF SURVEILLANCE	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00		
011100200100 - Principal Private Secretary	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
011100200100 - Principal Private Secretary	RESEARCH ON POLICY ADVISORY SUPPORT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00		
011100200100 - Principal Private Secretary	PURCHASE OF DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00		
011100500100 - Sustainable Development Goals (SDGs)	PURCHASE OF 2NO 32"INCHES SMART ANDROID TV TELEVISION SETS	726,727.15	726,727.15	-	-	0.0%	726,727.15		
011100500100 - Sustainable Development Goals (SDGs)	PURCHASE OF 1NO HAIER THERMOCOOL 185 LITRES DOUBLE DOOR REFRIGERATOR	726,727.04	726,727.04	-	-	0.0%	726,727.04		
011100500100 - Sustainable Development Goals (SDGs)	PURCHASE OF 5NO HISENSE 1.5HP SPLIT UNIT AIR CONDITIONER, COPPER	5,813,817.23	5,813,817.23	-	-	0.0%	5,813,817.23		
011100500100 - Sustainable Development Goals (SDGs)	PURCHASE OF 6NO. OFFICE BOOK SHELVES	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62		
011100500100 - Sustainable Development Goals (SDGs)	PURCHASE OF 1NO.40KVA MIKANO SOUNDPROOF GENERATOR (PERKINS 1103-33TG1)	26,162,177.55	26,162,177.55	-	-	0.0%	26,162,177.55		
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF 9NO BOREHOLES & OTHER WATER FACILITIES IN NEW PHC &	52,072,584.85	52,072,584.85	-	-	0.0%	52,072,584.85		
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		
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF 9NO 3- CLASSROOM BLOCKS WITH VIP TOILETS ACROSS IN THE	70,554,977.63	70,554,977.63	-	-	0.0%	70,554,977.63		
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF ORANGE ,SESAME, SOYABEANS, FRUITS & FOOD PROCESSING	20,348,360.42	20,348,360.42	-	-	0.0%	20,348,360.42		
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF RANCHES 3-SENATORIAL ZONES OF THE STATE UNDER THE	31,563,185.35	31,563,185.35	-	-	0.0%	31,563,185.35		
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF(UNDP) POULTRY,PIGRY,LIVESTOCK & GREEN HOUSE FARMING	27,598,546.37	27,598,546.37	-	-	0.0%	27,598,546.37		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 15 NO.1.5HP SKYRUN AIR CONDITIONER	5,379,390.77	5,379,390.77	-	-	0.0%	5,379,390.77		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 18 BINATONE NO. STANDING FANS	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 1 NO. EXECUTIVE OFFICE TABLE WITH CHAIR	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 15 NO. NORMAL OFFICE TABLE WITH EXTENTION	9,379,390.77	9,379,390.77	-	2,473,200.00	26.4%	6,906,190.77		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 20 NORMAL OFFICE TABLES WITHOUT EXTENSION	3,391,393.39	3,391,393.39	-	-	0.0%	3,391,393.39		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 21 NO. VISITORS CHAIRS	3,875,878.15	3,875,878.15	-	-	0.0%	3,875,878.15		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 2NO. VISITORS CHAIRS IN ROW	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 1NO. CONFERENCE TABLE WITH CHAIRS	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 15 NO. LG FRIDGE	3,391,393.39	3,391,393.39	-	-	0.0%	3,391,393.39		
011100600100 - Benue State Commission for Peace and	PURCHASE OF CURTAINS AND FITTINGS	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 10 NO. LG 43" SMART LED TV	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69		
011100600100 - Benue State Commission for Peace and	PURCHASE OF 1 NO. MAIKANO 200 KVA SOUNDPROOF POWER GENERATING SET	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
011100600100 - Benue State Commission for Peace and	PURCHASE OF TORCH LIGHTS, BOOTS, SCANNERS AND CCTV CAMERAS	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69		
011100600100 - Benue State Commission for Peace and	CONDUCT STUDIES ON THE ROOT CAUSE OF THE VARIOUS CAUSES OF CONFLICT IN	21,352,681.37	21,352,681.37	9,226,000.00	9,226,000.00	43.2%	12,126,681.37		

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
011100600100 - Benue State Commission for Peace and	CONDUCT MONITORING AND EVALUATION OF PEACE BUILDING PROJECTS AND	10,534,543.08	10,534,543.08	-	4,597,000.00	43.6%	5,937,543.08	
011100600100 - Benue State Commission for Peace and	CONSTRUCTION OF TEMPORARY SHELTERS AT THE IDP CAMPS ACROSS THE STATE	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
011100600100 - Benue State Commission for Peace and	COMMUNITY-LED PEACEBUILDING AND CONFLICT RESOLUTION PROGRAM FOR HOST	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 4XNOS DAF TRUCK FOR DISTRIBUTION OF FOOD ITEMS AT THE IDP	60,456,668.40	60,456,668.40	-	-	0.0%	60,456,668.40	
011100800100 - Benue State Emergency Management	PURCHASE OF 2XNOS TOYOTA HILUX 2024 MODEL FOR OFFICE USE	93,793,907.74	93,793,907.74	-	-	0.0%	93,793,907.74	
011100800100 - Benue State Emergency Management	PURCHASE OF 2XNOS TOYOTA HUMMER BUSES FOR STAFF USE	74,414,516.97	74,414,516.97	-	-	0.0%	74,414,516.97	
011100800100 - Benue State Emergency Management	PURCHASE OF 360 CONFERENCE CHAIRS, 10XNO. CONFERENCE TABLES, 50XNO.	42,242,384.68	42,242,384.68	-	-	0.0%	42,242,384.68	
011100800100 - Benue State Emergency Management	PURCHASE OF 1XNO OPTOMA S334E 3800 3D LUMENS PROJECTOR	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
011100800100 - Benue State Emergency Management	CONSTRUCTION OF 1XNO. 360-CAPACITY CONFERENCE HALL AT SEMA HEAD	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
011100800100 - Benue State Emergency Management	PROVISION OF 30KVA SOLAR POWER FOR THE BENUE STATE EMERGENCY	119,183,253.26	119,183,253.26	-	-	0.0%	119,183,253.26	
011100800100 - Benue State Emergency Management	CONSTRUCTION OF TOLL FREE EMERGENCY CONTACT CENTRE & SWIFT RESPONSE	87,587,815.49	87,587,815.49	-	-	0.0%	87,587,815.49	
011100800100 - Benue State Emergency Management	REHABILITATION & REPAIRS OF OFFICE BUILDING AT BESEMA HEADQUARTERS	24,990,161.99	24,990,161.99	-	-	0.0%	24,990,161.99	
011100800100 - Benue State Emergency Management	PURCHASE OF 100 UNITS OF SECURITY MONITORING EQUIPMENT FOR SEMA	43,852,441.67	43,852,441.67	-	-	0.0%	43,852,441.67	
011100800100 - Benue State Emergency Management	PURCHASE OF VIDEO MANAGEMENT SYSTEM SOFTWARE AND LICENSE FOR SEMA	95,550,000.00	95,550,000.00	-	-	0.0%	95,550,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 2XNOS 2023 TOYOTA HIACE BUS UTILITY VEHICLES FOR SEMA	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 1XNO SECURITY SURVEILLANCE SOFTWARE, SURVEILLANCE CAMERAS	511,424,000.00	511,424,000.00	-	-	0.0%	511,424,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 3XNOS METEOR II DRON AND 1XNO HORNET DRONE FOR SECURITY	906,944,250.84	906,944,250.84	-	-	0.0%	906,944,250.84	
011100800100 - Benue State Emergency Management	PURCHASE OF 10XNOS 20 SEATER CONFERENCE TABLES	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 50XNO. EXECUTIVE CHAIRS AND TABLE	2,850,000.00	2,850,000.00	-	-	0.0%	2,850,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 50XNO. SEMI EXECUTIVE CHAIRS AND TABLES.	2,850,000.00	2,850,000.00	-	-	0.0%	2,850,000.00	
011100800100 - Benue State Emergency Management	CONSTRUCTION OF 2 IN 1, 6 ROOMS OFFICE BUILDING AT SEMA HEAD QUARTERS	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00	
011100800100 - Benue State Emergency Management	PURCHASE OF 100 UNITS OF SECURITY MONITORING EQUIPMENT FOR SEMA	45,509,413.40	45,509,413.40	-	-	0.0%	45,509,413.40	
011100800100 - Benue State Emergency Management	REHABILITATION & REPAIRS OF OFFICE BUILDING AT BESEMA HEADQUARTERS	47,682,553.41	47,682,553.41	-	-	0.0%	47,682,553.41	
011101000100 - Public Procurement Commission	PURCHASE OF 5XNOS FIREFIGHTING GEAR	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
011101000100 - Public Procurement Commission	CONSTRUCTION OF 2XNOS OFFICE BLOCK AT HEADQUARTERS OF BPPC	145,345,430.81	145,345,430.81	-	-	0.0%	145,345,430.81	
011101200100 - Benue Investment Promotion Agency	FURNISHING OF OFFICES AND THE BOARD ROOM WITH 150XNO. OFFICE EXECUTIVE	330,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00	
011101200100 - Benue Investment Promotion Agency	PURCHASE OF 100 QTY OF KITCHEN/CATERING EQUIPMENT FOR CANTEN	87,517,563.10	87,517,563.10	-	-	0.0%	87,517,563.10	
011101200100 - Benue Investment Promotion Agency	BUILDING OF LOCAL AREA NETWORK. WEBSITE DESIGN, WEB HOSTING, EMAIL	60,500,980.00	60,500,980.00	-	-	0.0%	60,500,980.00	
011101200100 - Benue Investment Promotion Agency	REHABILITATION OF OFFICE COMPLEX AT HEADQUARTERS, MAKURDI	574,560,452.45	574,560,452.45	-	-	0.0%	574,560,452.45	
011101200100 - Benue Investment Promotion Agency	CONDUCT AN IMPACT ASSESSMENT OF THE INVESTMENT SUMMITS (AGRIC, HOUSING	541,000,000.00	541,000,000.00	-	-	0.0%	541,000,000.00	
011101200100 - Benue Investment Promotion Agency	PURCHASE OF OFFICE BUILDING FOR AGENCY	164,724,821.58	164,724,821.58	-	-	0.0%	164,724,821.58	
011101200100 - Benue Investment Promotion Agency	PURCHASE AND INSTALLATION OF 30KVA SOLAR BACKUP POWER AND ACCESSORIES	114,435,420.00	114,435,420.00	-	-	0.0%	114,435,420.00	
011101200100 - Benue Investment Promotion Agency	PURCHASE OF 1XNO. 250KVA PERKINS SOUND PROOF GENERATOR FOR AGENCY	242,242,384.68	242,242,384.68	-	-	0.0%	242,242,384.68	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT IN LOGO	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT IN AGATU	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT IN KATSINA-ALA	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT	999,724,227.99	999,724,227.99	-	-	0.0%	999,724,227.99	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT IN GBOKO	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	CARRY-OUT EROSION AND FLOOD CONTROL PROJECT IN BURUKU	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER MAKURDI	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
011101600100 - Benue State Council on Climate Change	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER GBOKO	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	PLANTING OF BAMBOO TREES IN MAKURDI ALONG RIVER BURUKU	84,484,770.00	84,484,770.00	-	-	0.0%	84,484,770.00	
011101600100 - Benue State Council on Climate Change	PURCHASE OF OFFICE UNIT FURNITURE AND FITTINGS: 20 UNITS OF CHAIRS, 5 UNITS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
011101600100 - Benue State Council on Climate Change	PURCHASE OF 1XNO. 100KVA PERKINS SOUND PROOF POWER GENERATING SET FOR	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
011101600100 - Benue State Council on Climate Change	PURCHASE OF SECURITY EQUIPMENT (CCTV CAMERA, HANDHELD SCANNERS, LED	500,000.00	500,000.00	-	-	0.0%	500,000.00	
011101600100 - Benue State Council on Climate Change	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT FOR CLIMATE CHANGE CONTROLS &	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00	
011102000100 - Benue State Social Investment	CONDUCT MONITORING AND EVALUATION FRAME WORK MECHANISM TO ASSESS	10,563,226.46	10,563,226.46	-	-	0.0%	10,563,226.46	
011102000100 - Benue State Social Investment	RESEARCH INTO IMPACT OF SCHOOL FEEDING PROGRAM ON PRIMARY SCHOOL PUPILS	20,422,234.12	20,422,234.12	-	-	0.0%	20,422,234.12	
011102000100 - Benue State Social Investment	PURCHASE 6KG FIRE EXTINGUISHA FOR BSSIPA	4,298,876.77	4,298,876.77	-	-	0.0%	4,298,876.77	
011102000100 - Benue State Social Investment	PURCHASE OF 1XNO 100 KVA PERKINS SOUND PROOF GENERATOR FOR BSSIPA	6,832,899.23	6,832,899.23	-	-	0.0%	6,832,899.23	
011102000100 - Benue State Social Investment	PURCHASE OF OPERATING ROOM SOLUTION VENTILATOR, ANESTHESIA MACHINE &	7,751,756.31	7,751,756.31	-	-	0.0%	7,751,756.31	
011102000100 - Benue State Social Investment	TRAINING OF COOKS ON FOOD SAFETY AND HYGIENE AT BSSIPA HQTRS	4,422,464.13	4,422,464.13	-	-	0.0%	4,422,464.13	
011102000100 - Benue State Social Investment	ESTABLISHMENT OF SCHOOL GARDEN ACROSS PUBLIC PRIMARY SCHOOLS IN BENUE	2,767,869.77	2,767,869.77	-	-	0.0%	2,767,869.77	
011102000100 - Benue State Social Investment	MONITORING AND EVALUATION OF SCHOOL FEEDING AND CASH TRANSFER TO AGED	132,765,069.39	132,765,069.39	-	-	0.0%	132,765,069.39	
011102100500 - Bureau of Archives, Research and	PURCHASE OF 2XNO STEEL BOOK SHELVES FOR ARCHIVAL MATERIAL	1,843,782.72	1,843,782.72	-	-	0.0%	1,843,782.72	
011103300100 - Benue State Aids Control Agency	REHABILITATION OF ROOF LEAKAGES AND FALLEN/CRACKS WALLS ON THE OFFICE	34,065,269.73	34,065,269.73	-	-	0.0%	34,065,269.73	
011103800100 - Christian Pilgrims Welfare Board (CPWB)	PURCHASE OF 1XNO 35KVA MIKANO GENERATOR FOR CPWB.	10,986,306.96	10,986,306.96	-	-	0.0%	10,986,306.96	
011104500100 - Benue State Pension Commission	PURCHASE OF 4XNOS UPHOLSTERY CHAIRS	2,480,000.00	2,480,000.00	-	170,000.00	6.9%	2,310,000.00	
011104500100 - Benue State Pension Commission	CONSTRUCTION OF ICT INFRASTRUCTURES- BACK UP DATA SERVER; UPGRADE OF	8,534,543.18	8,534,543.18	-	-	0.0%	8,534,543.18	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF NEW GOVERNOR'S OFFICE , MAKURDI	1,091,865,848.23	1,594,948,102.60	1,117,643,079.64	1,117,643,079.64	70.1%	477,305,022.96	
011110100100 - Bureau of Special Projects &	RENOVATION OF BENUE TELEVISION STUDIO MAKURDI	364,788,551.00	109,436,565.30	-	-	0.0%	109,436,565.30	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 7 NO NEW TOWNSHIP ROADS IN MAKURDI	2,096,840,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 11.1 KM NEW TOWNSHIP ROADS IN VANDEIKYA	1,778,490,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF MAKURDI INTERNATIONAL/CARGO AIRPORT	3,343,810,684.72	2,343,810,684.72	-	-	0.0%	2,343,810,684.72	
011110100100 - Bureau of Special Projects &	RENOVATION OF GOVERNMENT GIRL'S MODEL (EX-CHANGE) SECONDARY SCHOOL	360,736,840.80	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	RENOVATION OF IBRAHIM BADAMOSI BABANGIDA (IBB) SQUARE, MAKURDI	503,082,254.37	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	RENOVATION/CONSTRUCTION OF SPECIAL PUBLIC (GOVERNMENT) BUILDINGS	2,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
011110100100 - Bureau of Special Projects &	REHABILITATION/CONSTRUCTION OF 30KM BRANCH ATSER - KORINYA - WUESE ROAD	1,000,000,000.00	3,849,275,391.80	-	-	0.0%	3,849,275,391.80	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 43 KM SANKERA - CHITO - VAASE ROAD	1,383,100,000.00	3,383,100,000.00	-	3,000,000,000.00	88.7%	383,100,000.00	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 47 KM DAUDU - GBAJIMBA ROAD	1,000,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 32.5 KM ITYO MU - ADETSAV - IGBOR MARKERT ROAD	1,123,750,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 29.30 KM AGER - TSE CHONGO - TSENZUGHUL ROAD WITH SPUR	1,554,950,000.00	1,554,950,000.00	-	-	0.0%	1,554,950,000.00	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 40.86 KM IKYOGEN - AGBATSE - CAMEROUN ROAD	1,000,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 9.70 KM ADIKPO MBAAGWA ROAD	3,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	RENOVATION OF CIEF SECURITY OFFICER'S RESIDENCE AT GOVERNMENT MAKURDI	259,401,511.15	259,401,511.15	-	-	0.0%	259,401,511.15	
011110100100 - Bureau of Special Projects &	RENOVATION OF GOVERNOR'S LODGE ASOKORO, ABUJA	500,000,000.00	553,000,000.00	-	-	0.0%	553,000,000.00	
011110100100 - Bureau of Special Projects &	RENOVATION OF ADC QUARTERS AT GOVERNMENT HOUSE MAKURDI	50,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	REMODELLING OF BENUE DIGITAL ECONOMY HOUSE MAKURDI	800,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	REHABILITATION OF NYSC CORPERS' LODGE, MAKURDI	270,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 3 KM AKAWI TORKULA POLYTECHNIC - NAVY BASE ROAD	800,548,982.23	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	PROVISION OF ELECTRICITY ACROSS THE STATE	1,000,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 4.10 KM HEAD BRIDGE - HAUSA QUARTERS - VICTORY BIBLE	353,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF GBISE - AGU - CENTER - MBAIKYER ROAD	10,000,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 11.50 KM ANONGO - GBAGBONGOM - TSE SHANDE - ADIKPO	587,500,000.00	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 2 NO TOWNSHIP ROADS IN GBOKO	107,623,573.21	695,123,573.21	-	549,930,928.14	79.1%	145,192,645.07	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF 22 KM OLAGBINO - EDE OKPOGA - EKE OROKAMU TO EDE OTUKPA	950,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
011110100100 - Bureau of Special Projects &	MONITORING OF GOVERNMENT PROJECTS ACROSS THE STATE	687,379,638.65	-	-	-	-	-	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF RURAL ROADS ACROSS THE STATE	-	8,569,982,055.58	4,000,000,000.00	6,000,000,000.00	70.0%	2,569,982,055.58	
011110100100 - Bureau of Special Projects &	CONSTRUCTION OF TOWNSHIP ROADS ACROSS THE STATE	3,000,000,000.00	3,168,840,000.00	-	-	0.0%	3,168,840,000.00	
011110500100 - Office of the Chief of Staff	PURCHASE OF 3NOS CHAIRS, 3NOS TABLES, 3NOS CEILING FANS, 1NOS STOOLS AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
011110500100 - Office of the Chief of Staff	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
011110500100 - Office of the Chief of Staff	CONDUCT RESEARCH ON POLICY ADVISORY SUPPORT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011110500100 - Office of the Chief of Staff	PURCHASE OF DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE FOR MONITORING OF	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00	
011110500100 - Office of the Chief of Staff	CONDUCT MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
011110500100 - Office of the Chief of Staff	PURCHASE OF 3NOS CHAIRS, 3NOS TABLES, 3NOS CEILING FANS, 1NOS STOOLS AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
011110500100 - Office of the Chief of Staff	CONSTRUCTION OF IT INFRASTRUCTURE AT THE OFFICE OF THE CHIEF OF STAFF	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
011110500100 - Office of the Chief of Staff	CONDUCT RESEARCH ON POLICY ADVISORY SUPPORT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011110500100 - Office of the Chief of Staff	PURCHASE OF DIGITAL DASHBOARD/ KPI TRACKING SOFTWARE	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00	
011110500100 - Office of the Chief of Staff	CONDUCT MONITORING AND EVALUATION OF SPECIAL PROJECTS AND INITIATIVES OF	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
011113200100 - Bureau for International Cooperation &	PURCHASE OF 10 NO SET OF EXECUTIVE CHAIRS & TABLES FOR INT. COOP MAKURDI	10,224,238.47	10,224,238.47	-	-	0.0%	10,224,238.47	
011113200100 - Bureau for International Cooperation &	CONDUCT RESEARCH ON THE IMPACT OF WORLD BANK SOLID (SOLUTION FOR	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
011113200100 - Bureau for International Cooperation &	ACQUISITION OF FUND CHAIN ACCOUNTING SOFTWARE FOR TRACKING OF DONOR	10,224,238.47	10,224,238.47	-	-	0.0%	10,224,238.47	
011113200100 - Bureau for International Cooperation &	CONDUCT MONITORING AND EVALUATION OF PROJECTS IN MINISTRY OF POWER AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
011113700100 - Bureau of Homeland Security	PURCHASE OF 5 NO EXECUTIVE TABLES AND CHAIRS, 12 NO SEMI EXECUTIVE TABLES	25,857,921.11	25,857,921.11	-	-	0.0%	25,857,921.11	
011113700100 - Bureau of Homeland Security	PURCHASE OF 12 NO 1HP A/C'S, 2 NO 2HP STANDING A/C'S (R410), 6 NO SCANFROST	13,962,751.05	13,962,751.05	-	-	0.0%	13,962,751.05	
011113700100 - Bureau of Homeland Security	PROCUREMENT OF 3 NO MATRICE 350 RTK DRONES	319,759,947.78	319,759,947.78	-	-	0.0%	319,759,947.78	
011113700100 - Bureau of Homeland Security	PROCUREMENT OF GADGETS - CCTV CAMERAS, HANDHELD SCANNERS, WALKIE	747,172,411.30	747,172,411.30	-	-	0.0%	747,172,411.30	
011113700100 - Bureau of Homeland Security	RENOVATION OF TEN UNITS OFFICE BLOCKS AT THE HEADQUARTERS OF BUREAU OF	746,106,544.81	746,106,544.81	-	-	0.0%	746,106,544.81	
011113800100 - Benue State Bureau of Entrepreneurship	PURCHASE OF 10NO EXECUTIVE CHAIRS & TABLES, DIGITAL LOCK SAFE & FILE	13,836,885.01	13,836,885.01	-	-	0.0%	13,836,885.01	
011113800100 - Benue State Bureau of Entrepreneurship	PURCHASE OF 1NO. 250KVA SOUNDPROOF GENERATORS/INSTALLATION AT THE	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
011113800100 - Benue State Bureau of Entrepreneurship	PURCHASE OF NO. 1,000 FARM INPUTS (SPRAYERS, IMPROVED SEEDS, HERBICIDES,	218,390,161.22	218,390,161.22	-	-	0.0%	218,390,161.22	
011113800100 - Benue State Bureau of Entrepreneurship	PURCHASE OF SUNDRY BASIC INSTRUMENTS AND WORKSHOP EQUIPMENT	126,727,154.04	126,727,154.04	-	-	0.0%	126,727,154.04	
011113800100 - Benue State Bureau of Entrepreneurship	CONSTRUCTION OF 25KVA SOLAR POWER FOR BENUE STATE BUREAU OF	38,758,781.55	38,758,781.55	-	-	0.0%	38,758,781.55	
011113800100 - Benue State Bureau of Entrepreneurship	REHABILITATION / REPAIRS BENUE STATE BUREAU OF ENTREPRENEURSHIP AND	90,345,430.81	90,345,430.81	-	-	0.0%	90,345,430.81	
011113800100 - Benue State Bureau of Entrepreneurship	CONDUCT MONITORING & EVALUATION OF PROJECTS AND PROGRAMS BY BENUE	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
011200400100 - Benue State House of Assembly Service	PURCHASE OF OFFICE COMPLEX LOCATED AT OLD ASSEMBLY QAUTERS MAKURDI	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 2NO. ACE710 HONDA MOTORCYCLE	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. TOYOTA SUVs	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	

Benue State Government

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. TOYOTA HILUX 2024 MODEL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. TOYOTA BUS 2024 MODEL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 16NO. EXECUTIVE OFFICE TABLE WITH EXTENSION AND EXECUTIVE	50,000,000.00	50,000,000.00	1,467,000.00	2,832,000.00	5.7%	47,168,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 20NO. HP STREAM 11 INTEL CELERON 4GB RAM- 64GB HDD WIN 10+	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 16NO. HP LASERJET M110WE AIRPRINT BLACK AND WHITE WIRELESS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. SHARP MULTIFUNCTION PHOTOCOPIER WITH ADF - AR-6023NV	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF ELECTRICAL TYPEWRITER	500,000.00	500,000.00	-	-	0.0%	500,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. HP SHREDDING MACHINE	500,000.00	500,000.00	-	-	0.0%	500,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. HP SCANJET PRO 2500 F1 FLATBED SCANNER AT #420,000	540,000.00	540,000.00	-	-	0.0%	540,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF 1NO. 4KVA MIKANO POWER GENERATING SET	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF CANTEN/KITCHEN EQUIPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF HEALTH/MEDICAL EQUIPMENT EQUIPPING OF ASSEMBLY CLINIC	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011200400100 - Benue State House of Assembly Service	PURCHASE OF SECURITY EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011200400100 - Benue State House of Assembly Service	CONSTRUCTION / PROVISION OF SOLAR ELECTRICITY	10,215,098.02	10,215,098.02	-	-	0.0%	10,215,098.02	
011200400100 - Benue State House of Assembly Service	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	214,667,924.99	214,667,924.99	-	-	0.0%	214,667,924.99	
011200400100 - Benue State House of Assembly Service	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
011200400100 - Benue State House of Assembly Service	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
011200400100 - Benue State House of Assembly Service	CONSTRUCTION OF WEBSITE WITH AUDIO-VIDEO CAPABILITY FOR LIVESTREAMING	20,215,098.02	20,215,098.02	-	-	0.0%	20,215,098.02	
012300100100 - Ministry of Information & Orientation	PURCHASE OF PRE PRESS EQUIP FOR MINISTRY OF INFORMATION	145,345,430.81	145,345,430.81	-	-	0.0%	145,345,430.81	
012300100100 - Ministry of Information & Orientation	PURCHASE OF 2NO 5KW TRANSMITTER FOR RADIO BENUE WITH ACCESSORIES	52,288,338.49	52,288,338.49	-	-	0.0%	52,288,338.49	
012300100100 - Ministry of Information & Orientation	REACTIVATION & OVERHAUL OF RADIO BENUE TELEVISION, MAKURDI	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
012300100100 - Ministry of Information & Orientation	REHABILITATION OF OUTDOOR/INDOOR THEATRE OF AMINU ISAH KANTOGORA	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
012300100100 - Ministry of Information & Orientation	PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, RADIO BENUE	500,142,350.00	500,142,350.00	-	-	0.0%	500,142,350.00	
012300100100 - Ministry of Information & Orientation	PURCHASE OF 4NO. OF AUTOMATIC VOLTAGE REGULATOR FOR BENUE TELEVISION	166,936,019.76	166,936,019.76	-	-	0.0%	166,936,019.76	
012300100100 - Ministry of Information & Orientation	REHABILITATION AND REPAIRS OF DIGITAL PRODUCTION EQUIPMENT AT BENUE NEWS	265,151,828.38	265,151,828.38	-	-	0.0%	265,151,828.38	
012300100100 - Ministry of Information & Orientation	PURCHASE OF STATE OF THE ART BROADCAST SYSTEM, BENUE TELEVISION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
012300100100 - Ministry of Information & Orientation	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
012300100100 - Ministry of Information & Orientation	PURCHASE AND INSTALLATION OF WEB OFFSET ENGEL IMPACTA/RANGER PRINTING	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
012300100100 - Ministry of Information & Orientation	PURCHASE OF ITEMS AND NUTRITIONAL ACTIVITIES FOR IDP CAMP EMERGENCY	4,214,864.00	4,214,864.00	-	-	0.0%	4,214,864.00	
012300100100 - Ministry of Information & Orientation	PURCHASE OF ITEMS AND EQUIPMENT FOR IDP CAMP EMERGENCY RESPONSE IN	5,907,344.00	5,907,344.00	-	-	0.0%	5,907,344.00	
012300100100 - Ministry of Information & Orientation	PURCHASE OF ITEMS AND EQUIPMENT FOR IDP CAMP EMERGENCY RESPONSE	4,305,768.00	4,305,768.00	-	-	0.0%	4,305,768.00	
012300100100 - Ministry of Information & Orientation	CONDUCT IMPACT ASSESSMENT OF THE EMERGENCY RESPONSE AT THE INT'L	10,600,885.32	10,600,885.32	-	-	0.0%	10,600,885.32	
012300100100 - Ministry of Information & Orientation	CONDUCT MONITORING AND EVALUATION OF ACTIVITIES OF AGENCIES UNDER THE	56,710,686.51	56,710,686.51	-	-	0.0%	56,710,686.51	
012300300100 - Benue State Television Corporation	PURCHASE OF 15NO EXECUTIVE CHAIRS, 30NO TABLES	8,478,483.46	8,478,483.46	103,000.00	103,000.00	1.2%	8,375,483.46	
012300300100 - Benue State Television Corporation	PURCHASE OF 200KVA MIKANO POWER GENERATING SET FOR BENUE TV	1,627,868.83	1,627,868.83	349,000.00	349,000.00	21.4%	1,278,868.83	
012300300100 - Benue State Television Corporation	LANDSCAPING / DRAINAGE OF BENUE TV CORPORATION HQTRS.	3,391,393.39	3,391,393.39	25,000.00	25,000.00	0.7%	3,366,393.39	
012300300100 - Benue State Television Corporation	REHABILITATION OF BENUE STATE TELEVISION HEADQUARTERS OFFICE COMPLEX	1,254,815.55	1,254,815.55	105,000.00	141,500.00	11.3%	1,113,315.55	
012300300100 - Benue State Television Corporation	ACQUISITION OF DIGITAL SPECIALIST SCHEDULING SOFTWARE FOR BENUE STATE	22,757,090.33	22,757,090.33	960,750.00	2,924,223.40	12.8%	19,832,866.93	
012305500100 - Government Printing Department	PURCHASE OF NEW KORD 64 PRINTING MACHINE	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54	
012305500100 - Government Printing Department	PURCHASE OF COMPUTER TO PLATE(CTP) MACHINE	125,966,040.03	125,966,040.03	-	-	0.0%	125,966,040.03	
012305500100 - Government Printing Department	REPAIR OF KORD 64 MACHINE	2,616,217.75	2,616,217.75	-	-	0.0%	2,616,217.75	
012305500100 - Government Printing Department	REPAIR OF GUILLOTINE MACHINE	1,259,660.40	1,259,660.40	-	-	0.0%	1,259,660.40	
012305600100 - Bureau for Arts, Culture and Tourism	PURCHASE OF 5NO. 3HP TUNDRA AIR-CONDITIONER	968,969.54	968,969.54	-	-	0.0%	968,969.54	
012305600100 - Bureau for Arts, Culture and Tourism	PURCHASE OF 5NO. SET OF EXECUTIVE CHAIRS AND TABLES	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
012305600100 - Bureau for Arts, Culture and Tourism	PURCHASE OF COOKING UTENSILS/WARES	678,278.68	678,278.68	-	-	0.0%	678,278.68	
012305600100 - Bureau for Arts, Culture and Tourism	PURCHASE OF ASSORTED LIBRARY BOOKS	678,278.68	678,278.68	-	-	0.0%	678,278.68	
012305600100 - Bureau for Arts, Culture and Tourism	PURCHASE OF 2NO. 15 INCHES PAS WITH BLUETOOTH, WIRELESS MIC.	484,484.77	484,484.77	-	-	0.0%	484,484.77	
012305600100 - Bureau for Arts, Culture and Tourism	CONSTRUCTION / PROVISION OF HERITAGE ASSETS IN KATSINA-ALA SENATORIAL	10,174,180.16	10,174,180.16	-	-	0.0%	10,174,180.16	
012305600100 - Bureau for Arts, Culture and Tourism	CONSTRUCTION / PROVISION OF HERITAGE ASSETS IN MAKURDI SENATORIAL ZONE B	10,174,180.16	10,174,180.16	-	-	0.0%	10,174,180.16	
012305600100 - Bureau for Arts, Culture and Tourism	CONSTRUCTION / PROVISION OF HERITAGE ASSETS IN OTUKPO SENATORIAL ZONES	10,174,180.16	10,174,180.16	-	-	0.0%	10,174,180.16	
012305600100 - Bureau for Arts, Culture and Tourism	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES & MONUMENTS AT THE	3,391,393.39	3,391,393.39	-	-	0.0%	3,391,393.39	
012305600100 - Bureau for Arts, Culture and Tourism	REHABILITATION/REPAIR OF OPEN AIR AND INDOOR THEATRE COMPLEX	78,002,047.87	78,002,047.87	-	-	0.0%	78,002,047.87	
012400100100 - Bureau of Internal Affairs and Special	PURCHASE OF 1NO. 240KVA MIKANO GENERATOR	41,678,278.68	41,678,278.68	-	-	0.0%	41,678,278.68	
012400100100 - Bureau of Internal Affairs and Special	PURCHASE OF 20NO. FIRE FIGHTING TRUCKS, 300 FIRE EXTINGUISHERS	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
012400100100 - Bureau of Internal Affairs and Special	PURCHASE OF 100 NO. HAND HELD WALKTHROUGH METAL DETECTORS, 100 NO.	156,000,000.00	156,000,000.00	-	-	0.0%	156,000,000.00	
012400100100 - Bureau of Internal Affairs and Special	ADJUSTMENT OF INTRA AND INTERSTATE BOUNDARIES	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
012500300100 - Bureau of Service Welfare	CONSTRUCTION OF 14 UNITS OF 3-BEDROOM FLATS FOR PUBLIC SERVANTS ON	38,757,793.20	38,757,793.20	-	-	0.0%	38,757,793.20	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
012500300100 - Bureau of Service Welfare	PROVISION OF SOLAR POWER TO THE STATE SECRETARIAT	55,517,563.10	55,517,563.10	-	-	0.0%	55,517,563.10	
012500300100 - Bureau of Service Welfare	REPAIRS OF 6 BOREHOLES AT THE STATE SECRETARIAT	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
012500300100 - Bureau of Service Welfare	RENOVATION OF STATE SECRETARIAT OFFICE COMPLEX, MAKURDI (REPLACEMENT	93,990,045.26	93,990,045.26	-	-	0.0%	93,990,045.26	
012500300100 - Bureau of Service Welfare	CONSTRUCTION OF 500 UNIT MASS HOUSING FOR CIVIL SERVANTS IN THE STATE AT	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
012500300100 - Bureau of Service Welfare	REHABILITATION/REPAIRS OF BROKEN DOWN PERIMETER FENCE AT THE STATE	242,000,000.00	242,000,000.00	-	-	0.0%	242,000,000.00	
012500600100 - Benue Public Service Institute	PURCHASE OF 2,400,000 NO. COLLAPSEABLE CHAIRS & TABLE FOR LECTURE HALLS	29,069,086.16	29,069,086.16	-	-	0.0%	29,069,086.16	
012500600100 - Benue Public Service Institute	PURCHASE OF 20NO. SEMI- EXECUTIVE CHAIRS & TABLES FOR OFFICES AT BSPSI	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
012500600100 - Benue Public Service Institute	FURNISHING ADMINISTRATIVE & STAFF OFFICES	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
012500600100 - Benue Public Service Institute	PURCHASE OF 500NOS ASSORTED EDUCATIONAL AND RESEARCH BOOKS FOR THE	31,491,510.01	31,491,510.01	-	-	0.0%	31,491,510.01	
012500600100 - Benue Public Service Institute	CONSTRUCTION OF 1NO. SCHOOL SHOPS / MALL	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
012500600100 - Benue Public Service Institute	REHABILITATION OF 10NOS BOREHOLES IN THE INSTITUTE PREMISES	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
012500600100 - Benue Public Service Institute	RENOVATION OF 1NO. 500 SEATER AUDITORIUM	290,690,861.62	290,690,861.62	-	-	0.0%	290,690,861.62	
012500600100 - Benue Public Service Institute	RENOVATION OF 7NO. LARGE CLASS ROOMS	290,690,861.62	290,690,861.62	-	-	0.0%	290,690,861.62	
012500600100 - Benue Public Service Institute	RENOVATION OF 5NO. SMALL CLASS ROOMS	242,242,384.68	242,242,384.68	-	-	0.0%	242,242,384.68	
012500600100 - Benue Public Service Institute	RENOVATION OF 12 NO. ADMINISTRATIVE & STAFF OFFICE AT THE SCHOOL	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
012500600100 - Benue Public Service Institute	REHABILITATION OF MINOR ROAD NETWORKS ACROSS THE INSTITUTE CAMPUS	5,813,817.23	5,813,817.23	-	-	0.0%	5,813,817.23	
012500600100 - Benue Public Service Institute	REHABILITATION OF STREET LIGHTS ACROSS THE CAMPUS OF THE INSTITUTE	7,751,756.31	7,751,756.31	-	-	0.0%	7,751,756.31	
012500600100 - Benue Public Service Institute	RESEARCH INTO BENUE STATE CIVIL SERVICE CAPACITY TO FUNCTION OPTIMALLY	169,569,669.28	169,569,669.28	-	-	0.0%	169,569,669.28	
014000200100 - Local Government Audit Department	PURCHASE OF 10NO. SEMI-EXECUTIVE CHAIRS AND TABLES	193,793.91	193,793.91	-	-	0.0%	193,793.91	
014700100100 - Benue State Civil Service Commission	RENOVATION OF OFFICE COMPLEX AT HEADQUARTERS OF THE CIVIL SERVICE	46,700,000.00	46,700,000.00	-	-	0.0%	46,700,000.00	
014800100100 - Benue State Independent Electoral	PURCHASE OF 8NO. MODERN EXECUTIVE CEO OFFICE SWIVEL AND VISITORS CHAIR	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
014800100100 - Benue State Independent Electoral	PURCHASE OF 10NO. DRY CHEMICAL POWDER - DCP - TROLLEY FIRE EXTINGUISHER-	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
014800100100 - Benue State Independent Electoral	DESIGNING & HOSTING OF COMMISSION'S WEBSITE	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
014800100100 - Benue State Independent Electoral	MONITORING AND EVALUATION	16,432,394.16	16,432,394.16	-	-	0.0%	16,432,394.16	
014900100100 - Local Government Service Commission	REHABILITATION/REPAIRS OF ADMINISTRATIVE OFFICE BLOCK	179,004,935.06	179,004,935.06	-	-	0.0%	179,004,935.06	
014900100100 - Local Government Service Commission	MONITORING AND EVALUATION OF THE COMMISSIONS ACTIVITIES	207,133,120.00	207,133,120.00	-	-	0.0%	207,133,120.00	
015600100100 - Ministry of Communications and Digital	PURCHASE OF 300NO. SEMI- EXECUTIVE TABLES AT FOR ICT DEV. CENTER MAKURDI	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
015600100100 - Ministry of Communications and Digital	PURCHASE OF 10NO. EXECUTIVE CHAIRS & TABLES & 10 NO. SEMI-EXECUTIVE	7,751,756.31	7,751,756.31	-	-	0.0%	7,751,756.31	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF ICT UNITS FOR 92 MDAs IN THE STATE	401,153,389.03	401,153,389.03	-	-	0.0%	401,153,389.03	
015600100100 - Ministry of Communications and Digital	PURCHASE OF 1 NO. 350KVA SUMEC POWER GENERATING SET FOR THE MINISTRY	33,913,933.86	33,913,933.86	-	-	0.0%	33,913,933.86	
015600100100 - Ministry of Communications and Digital	PURCHASE OF 4 NO. NEXUS 7.5KVA INVERTER WITH 8X200 AH BATTERY	12,112,119.23	12,112,119.23	-	-	0.0%	12,112,119.23	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF ICT DEVELOPMENT CENTRE	111,485,759.25	111,485,759.25	-	-	0.0%	111,485,759.25	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF E-GOVERNANCE DIGITIZATION AND ICT INFRASTRUCTURE FOR	278,118,481.85	278,118,481.85	-	-	0.0%	278,118,481.85	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF ICT DATA CENTER/INCUBATION HUB AND BIOMETRIC CAPTURE	261,621,775.45	261,621,775.45	-	-	0.0%	261,621,775.45	
015600100100 - Ministry of Communications and Digital	EXTENSION OF INTERNET BROADBAND TO THE 3-SENATORIAL ZONES IN THE STATE	432,282,850.32	432,282,850.32	-	-	0.0%	432,282,850.32	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF DIGITAL SECURITY SYSTEM FOR INTELLIGENT REPORT	203,483,603.13	203,483,603.13	-	-	0.0%	203,483,603.13	
015600100100 - Ministry of Communications and Digital	CONSTRUCTION OF KNOWLEDGE CENTRES IN THREE SENATORIAL ZONES IN THE	608,512,870.31	608,512,870.31	-	-	0.0%	608,512,870.31	
015600100100 - Ministry of Communications and Digital	RENOVATION OF STATE LIBRARY BUILDING MAKURDI	471,862,388.63	471,862,388.63	-	-	0.0%	471,862,388.63	
015600100100 - Ministry of Communications and Digital	ACQUISITION OF 200NOS LICENSED MICROSOFT OFFICE AND OTHER SOFTWARE	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
015600100100 - Ministry of Communications and Digital	MONITORING & EVALUATION OF IMPLEMENTATION DIGITAL BENUE	24,224,238.47	24,224,238.47	-	-	0.0%	24,224,238.47	
015600200100 - Benue State Digital Infrastructure &	MONITORING AND EVALUATION	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00	
015600200100 - Benue State Digital Infrastructure &	PURCHASE OF 16NO. SET OF SWIVEL CHAIRS, 3NO. DIGITAL LOCK SAFE & FILE	5,021,560.00	5,021,560.00	-	-	0.0%	5,021,560.00	
015600200100 - Benue State Digital Infrastructure &	DIGITISATION OF BENUE STATE LIBRARY	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
015600300100 - Benue State Digital Infrastructure	RENOVATION OF BDIC OPERATIONAL AND LIAISON OFFICE IN MAKURDI AND ABUJA	29,603,200.00	29,603,200.00	-	-	0.0%	29,603,200.00	
015600300100 - Benue State Digital Infrastructure	FURNISHING AND EQUIPPING OF BDIC OPERATIONAL AND LIAISON OFFICE IN MAKURDI	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
015600300100 - Benue State Digital Infrastructure	PURCHASE OF HIGH-END WORK TOOLS/LAPTOP COMPUTERS AND ACCESSORIES FOR	37,200,000.00	37,200,000.00	-	-	0.0%	37,200,000.00	
015600300100 - Benue State Digital Infrastructure	RENOVATION OF 3NO HALLS AND PREMISES AT BENUE PUBLIC SERVICE INSTITUTE	73,161,944.48	73,161,944.48	-	-	0.0%	73,161,944.48	
015600300100 - Benue State Digital Infrastructure	CONSTRUCTION AND EQUIPPING OF THE BENUE STATE ICT CENTRE FOR PEOPLE WITH	13,570,750.00	13,570,750.00	-	-	0.0%	13,570,750.00	
015600300100 - Benue State Digital Infrastructure	PRELIMINARY ACTIVITIES, ENGAGEMENT AND MOBILIZATION FOR LAYING OF FIBRE	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
015600300100 - Benue State Digital Infrastructure	PROCUREMENT OF METEOR II AERIAL SURVEILLANCE DRONE WITH CONTROL STATION	61,169,000.00	61,169,000.00	-	-	0.0%	61,169,000.00	
015600300100 - Benue State Digital Infrastructure	SUPPLY AND INSTALLATION OF INTERACTIVE FLAT PANELS (IFP) AT KEY LOCATIONS	22,734,788.72	22,734,788.72	-	-	0.0%	22,734,788.72	
015600300100 - Benue State Digital Infrastructure	PROCUREMENT OF 64NO. APPLE IPADS FOR BENUE EXECUTIVE COUNCIL AND STATE	76,800,000.00	76,800,000.00	-	-	0.0%	76,800,000.00	
015600300100 - Benue State Digital Infrastructure	PART PAYMENT FOR MANUFACTURE AND BRANDING OF SELF-SERVICE KIOSKS,	38,500,000.00	38,500,000.00	-	-	0.0%	38,500,000.00	
015600300100 - Benue State Digital Infrastructure	PART PAYMENT FOR MANUFACTURE AND BRANDING OF BDIC TABLETS, LAPTOPS,	57,750,000.00	57,750,000.00	-	-	0.0%	57,750,000.00	
015600300100 - Benue State Digital Infrastructure	PART PAYMENT FOR THE PURCHASE OF LAND MEASURING 5,588.95SQM ALONG	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
016100100100 - Office of the Secretary to the State	PURCHASE OF 80 CUSTOMIZED BAGS FOR EXCO	19,379,390.77	19,379,390.77	-	-	0.0%	19,379,390.77	
016100100100 - Office of the Secretary to the State	FURNISHING OF CABINET OFFICE WITH 20NO EXECUTIVE CHAIRS & TABLES	115,307,375.11	115,307,375.11	-	1,870,000.00	1.6%	113,437,375.11	
016100100100 - Office of the Secretary to the State	PURCHASE OF 10 CONFERENCE TABLES FOR EXCO SECRETARIAT	10,658,664.93	10,658,664.93	-	-	0.0%	10,658,664.93	
016100100100 - Office of the Secretary to the State	PURCHASE OF 2 LIBRARY SHELVES FOR B/S EXCO ARCHIVES	53,647,483.00	53,647,483.00	-	-	0.0%	53,647,483.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
016100100100 - Office of the Secretary to the State	PURCHASE OF 8 NO. 1.5HP LG AC FOR EXCO SECRETARIAT	16,278,688.25	16,278,688.25	-	520,000.00	3.2%	15,758,688.25	
016100100100 - Office of the Secretary to the State	LAND SCAPING OF CABINET OFFICE - SSG	21,317,329.85	21,317,329.85	-	-	0.0%	21,317,329.85	
016100100100 - Office of the Secretary to the State	CONSTRUCTION OF FENCE, GATE AND GATE HOUSE AT SSG OFFICE, MAKURDI	21,317,329.85	21,317,329.85	-	-	0.0%	21,317,329.85	
016100100100 - Office of the Secretary to the State	RENOVATION WORK AT EXCO SECRETARIAT - SSG	33,020,931.53	33,020,931.53	-	-	0.0%	33,020,931.53	
016100100100 - Office of the Secretary to the State	RENOVATION OF CABINET OFFICE - SSG	85,269,319.41	85,269,319.41	-	-	0.0%	85,269,319.41	
016100100100 - Office of the Secretary to the State	RENOVATION OF SPECIAL ADVISER'S OFFICE (PROJECT MONITORING) AT CABINET	42,634,659.70	42,634,659.70	-	-	0.0%	42,634,659.70	
016100100100 - Office of the Secretary to the State	PURCHASE OF 1NO. 75 INCHES DASHBOARD TVS FOR CABINET OFFICE	2,350,000.00	2,350,000.00	-	-	0.0%	2,350,000.00	
016100100100 - Office of the Secretary to the State	PURCHASE OF SECURITY GARGETS - CCTV CAMERA, HANDHELD SCANNER, WALKIE	2,577,500.00	2,577,500.00	-	-	0.0%	2,577,500.00	
016100100100 - Office of the Secretary to the State	SINKING OF BOREHOLES AND OTHER WATER FACILITIES AT SSG OFFICE	15,800,000.00	15,800,000.00	-	-	0.0%	15,800,000.00	
016100100100 - Office of the Secretary to the State	PURCHASE OF 100KVA JMG GENERATOR FOR BENUE LIASON OFFICE, ABUJA.	39,635,900.00	39,635,900.00	-	-	0.0%	39,635,900.00	
016100100100 - Office of the Secretary to the State	PURCHASE OF KITCHEN UTENSILS (CHINA PLATES, CUPS, COFFEE MUGS, WATER	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
016100200100 - Bureau of Political - SSG	PURCHASE OF 2NOS. EXECUTIVE SWIVEL CHAIRS.	484,484.77	484,484.77	-	-	0.0%	484,484.77	
016100200100 - Bureau of Political - SSG	PURCHASE OF 2NOS. EXECUTIVE TABLES/DESKS	484,484.77	484,484.77	-	-	0.0%	484,484.77	
016100200100 - Bureau of Political - SSG	PURCHASE OF 1NO. GUBABI OFFICE SAFE, 1NO FILE CABINET, 1NO OFFICE CUPBOARD	484,484.77	484,484.77	-	-	0.0%	484,484.77	
016100200100 - Bureau of Political - SSG	PURCHASE OF 2 NO. LG 2HP AIR CONDITIONERS OFFICES.	484,484.77	484,484.77	-	-	0.0%	484,484.77	
016100200100 - Bureau of Political - SSG	CONSTRUCTION OF ICT CENTRE/LIBRARY FOR POL.	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
016100200100 - Bureau of Political - SSG	RENOVATION OF LIAISON OFFICE LAGOS	19,379,390.77	19,379,390.77	-	-	0.0%	19,379,390.77	
016100300100 - Bureau of Research and Policy Analysis	CONSTRUCTION OF ICT CENTRE/LIBRARY AT SSGS OFFICE, MAKURDI	3,700,000.00	3,700,000.00	-	-	0.0%	3,700,000.00	
016100500200 - Liaison Office Kaduna	PURCHASE OF 10NOS. TABLES (FURNISHING OF LIAISON OFFICE)	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
016100500200 - Liaison Office Kaduna	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: INTERNAL SECURITY FENCE	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
016100500200 - Liaison Office Kaduna	EROSION & FLOOD CONTROL: (DRAINAGE AND EROSION CONTROL)	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
016100500300 - Liaison Office Abuja/Lodge	PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK	24,950,965.62	24,950,965.62	-	-	0.0%	24,950,965.62	
016100500300 - Liaison Office Abuja/Lodge	PURCHASE OF 6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE	17,925,936.47	17,925,936.47	-	-	0.0%	17,925,936.47	
016100500300 - Liaison Office Abuja/Lodge	RENOVATION OF BENUE STATE GOVERNOR'S LODGE AT ASOKORO, ABUJA	10,947,450.88	10,947,450.88	-	-	0.0%	10,947,450.88	
021500100100 - Ministry of Agriculture & Food Security	PURCHASE OF 50NO. FARM TRACTORS (75HP) MASSEY FERGUSON/IMPLEMENTS AND	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	PURCHASE OF 100NO SEED PLANTERS, HERBICIDES, AND PESTICIDES SPRAYERS	600,000,000.00	600,000,000.00	48,028,900.00	48,028,900.00	8.0%	551,971,100.00	
021500100100 - Ministry of Agriculture & Food Security	PROCUREMENT OF HYBRID FERTILISER BLENDING PLANT FOR PRODUCTION AND	6,742,646,552.93	6,742,646,552.93	-	6,236,356,859.20	92.5%	506,289,693.73	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF VETINARY CENTRE FOR VACCINATION OF LIVESTOCK AT	19,418,149.56	19,418,149.56	-	-	0.0%	19,418,149.56	
021500100100 - Ministry of Agriculture & Food Security	PROCUREMENT & DISTRIBUTION OF POULTRY VACCINES BY MINISTRY OF	19,393,925.32	19,393,925.32	-	-	0.0%	19,393,925.32	
021500100100 - Ministry of Agriculture & Food Security	PROCUREMENT OF 1NO. POWER TILLERS FOR MAFS	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	BUILDING OF VETERINARY CLINICS AT GUMA, VANDIEKYA & APA	96,641,099.04	96,641,099.04	-	-	0.0%	96,641,099.04	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF SPRINKLING & DRIPPING IRRIGATION-KATSINA-ALA	4,893,296.17	4,893,296.17	-	-	0.0%	4,893,296.17	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF SPRINKLING & DRIPPING IRRIGATION-GUMA	4,893,296.17	4,893,296.17	-	-	0.0%	4,893,296.17	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF EARTH DAM AT KONSHISHA	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF EARTH DAMS AT GWER-EAST (ALIADÉ)	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF PRODUCTION OF 100NO. TONES ANIMAL FEEDS,BILL & MELINDA	9,690,329.09	9,690,329.09	-	-	0.0%	9,690,329.09	
021500100100 - Ministry of Agriculture & Food Security	CATTLE RANCH DEV. FOR IMPLEMENTATION OF THE OPEN GRAZING PROHIBITION &	48,874,823.53	48,874,823.53	-	-	0.0%	48,874,823.53	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF GREENHOUSE PRODUCTION, GAADI	573,629.97	573,629.97	-	-	0.0%	573,629.97	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF MILK PRODUCTION EQUIPMENT	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF 50NO. HECTARES OF RICE & OTHER CROPS PRODUCTION,	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	LAND CLEARING & DEV. SCHEME, MAKURDI	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
021500100100 - Ministry of Agriculture & Food Security	AGRO-PROCESSING PRODUCTIVITY ENHANCEMENT SUPPORT AND LIVELIHOOD	1,356,557.35	1,356,557.35	-	-	0.0%	1,356,557.35	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF SPECIAL AGRO- PROCESSING ZONE PROJECT (SAPZ)	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN UKUM	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	OTHER STORAGE FACILITIES: KATSINA-ALA (TOWNSHIP)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN GWER	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF STORAGE FACILITIES (SILOS, WAREHOUSES ETC) IN GUMA	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION / PROVISION OF ROADS:FEEDER ROADS-RURAL ACCESS &	1,946,967,600.00	1,946,967,600.00	1,565,306,723.44	1,565,306,723.44	80.4%	381,660,876.56	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF WEATHER DATA STATION, MAKURDI (CENTRAL)	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF WEATHER DATA STATION, GBUKO (CENTRAL)	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF WEATHER DATA STATION, OTUKPO (OTUKPO TOWN)	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF ICT CENTRE AND WEBSITE DESIGN, HQTRS MAKURDI	5,813,817.23	5,813,817.23	-	-	0.0%	5,813,817.23	
021500100100 - Ministry of Agriculture & Food Security	REHABILITATION OF 6NO. HATCHERY	11,627,634.46	11,627,634.46	-	-	0.0%	11,627,634.46	
021500100100 - Ministry of Agriculture & Food Security	REHABILITATION / REPAIRS OF AGRICULTURAL FARM AT ADIKPO	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	REHABILITATION / REPAIRS OF LIVESTOCK FARM AT GUMA	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	RENOVATION OF FINGERLINGS PONDS AT MAFS HQTRS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	REHABILITATION OF SWINE/CROPS IMPROVEMENT PROJECT, YANDEV	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	RENOVATION & FURNISHING OF OFFICE BLOCK AT MAFS HEADQUARTERS	165,000,000.00	165,000,000.00	-	-	0.0%	165,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	LAND CLASSIFICATION & SOIL MAPPING	20,360,362.92	20,360,362.92	-	-	0.0%	20,360,362.92	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
021500100100 - Ministry of Agriculture & Food Security	NUT.4.HRN TRAINING OF FARMERS ON CLIMATE SMART AGRICULTURE (CSA)	5,813,817.23	5,813,817.23	-	-	0.0%	5,813,817.23	
021500100100 - Ministry of Agriculture & Food Security	EXHIBITION OF NATIONAL & STATE COUNCILS ON AGRICULTURAL SHOW	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	IMPLEMENTATION OF LIVESTOCK PRODUCTIVITY & RESILIENCE PROJECT (L-PRESS)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	NUT.5.NIS CADRE HARMONIZE (CH), FOOD & NUTRITION INSECURITY ANALYSIS,	38,956,373.82	38,956,373.82	-	-	0.0%	38,956,373.82	
021500100100 - Ministry of Agriculture & Food Security	IMPLEMENTATION OF NATIONAL LIVESTOCK TRANSFORMATION PROJECT (NLTP),	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	AKATA FISHING FESTIVAL	28,350,000.00	28,350,000.00	-	-	0.0%	28,350,000.00	
021500100100 - Ministry of Agriculture & Food Security	AGRICULTURAL MACHINERY CENSUS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	NUT.1.FNS IMPLEMENTATION OF NUTRITION PROGRAMMES IN BENUE STATE	650,000,000.00	650,000,000.00	-	-	0.0%	650,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	RENOVATION OF AGRICULTURAL TRAINING SCHOOLS, MBATIE AND OTOGBI	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	DEVELOPMENT OF IRRIGATION FACILITIES IN TYO-MU, MAKURDI	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF STORAGE FACILITIES AT AKPAGHER AND IHUGH	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	AGRICULTURAL MECHANIZATION MACHINERY SURVEY	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF A STANDARD FISH FEED MILL IN MAKURDI	392,000,000.00	392,000,000.00	-	-	0.0%	392,000,000.00	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF APICULTURE FACILITIES IN KWANDE, GWER WEST AND ADO	844,465,041.56	844,465,041.56	-	-	0.0%	844,465,041.56	
021500100100 - Ministry of Agriculture & Food Security	CONSTRUCTION OF RURAL ACCESS ROADS AND AGRICULTURAL MARKETING - WORLD	458,424,172.61	458,424,172.61	-	-	0.0%	458,424,172.61	
021500100100 - Ministry of Agriculture & Food Security	REHABILITATION OF MARKETS ACROSS THE 23 LGA (NCARES)	500,030,164.60	500,030,164.60	-	-	0.0%	500,030,164.60	
021500100100 - Ministry of Agriculture & Food Security	CONDUCT WOMEN AND YOUTH-LED AGRICULTURAL VALUE CHAIN DEVELOPMENT	880,000,000.00	880,000,000.00	-	508,100,000.00	57.7%	371,900,000.00	
021500100100 - Ministry of Agriculture & Food Security	CAPACITY BUILDING OF AGRICULTURAL EXTENSION WORKERS ACROSS THE	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF MOTOR CYCLES:- 2 NO MOTOR CYCLES @ N350,000 & 2 NO BICYCLES	5,523,126.37	5,523,126.37	-	-	0.0%	5,523,126.37	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 2025 MODEL TOYOTA PRADO JEEP	445,750,000.00	445,750,000.00	-	-	0.0%	445,750,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF VANS: PURCHASE OF 2NO HILUX VAN FOR OFFICIAL FUNCTIONS BY	11,092,505.48	11,092,505.48	-	-	0.0%	11,092,505.48	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF BUSES: PURCHASE OF 1NO. BUS FOR USE BY BOTH STAFF AND	12,984,191.82	12,984,191.82	-	-	0.0%	12,984,191.82	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICES WITH	5,437,081.88	5,437,081.88	-	-	0.0%	5,437,081.88	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF CROP PROCESSING	1,611,379.87	1,611,379.87	-	-	0.0%	1,611,379.87	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF FURNITURE OF THE OFFICE COMPLEX: 20 TABLES WITH SIDE DRAWER	2,116,229.47	2,116,229.47	1,400,000.00	1,400,000.00	66.2%	716,229.47	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF THE CONFERENCE	3,011,557.33	3,011,557.33	-	-	0.0%	3,011,557.33	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF COMPUTERS: PURCHASE OF 50NO. HP COREI7 LAPTOP COMPUTERS,	6,751,062.71	6,751,062.71	385,000.00	385,000.00	5.7%	6,366,062.71	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF COMPUTERS: PROVISION OF OTHER ICT EQUIPMENT, YANDEV	7,813,770.36	7,813,770.36	-	-	0.0%	7,813,770.36	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF COMPUTER PRINTERS: PURCHASE OF 2NO. COLOUR HP LASERJET PRO	1,580,428.08	1,580,428.08	-	-	0.0%	1,580,428.08	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF PHOTOCOPIING MACHINES: PROVISION OF 2NO. BIZHUB KONICA	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF POWER GENERATING SET: PURCHASE OF (200KVA) GENERATOR	1,302,295.06	1,302,295.06	-	-	0.0%	1,302,295.06	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF POWER GENERATING SET: (20KVA) FOR COMPUTER SCIENCE LAB AT	2,279,016.36	2,279,016.36	-	-	0.0%	2,279,016.36	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF POWER GENERATING SET: (150KVA) GENERATOR AT AOPOLY, YANDEV.	8,546,311.33	8,546,311.33	-	-	0.0%	8,546,311.33	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: LEARNING AIDS - AUDIO &	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF AGRICULTURAL EQUIPMENT: PURCHASE OF AGRICULTURAL	219,010,198.69	219,010,198.69	-	-	0.0%	219,010,198.69	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF SECURITY EQUIPMENT: PURCHASE AND INSTALLATION OF SECURITY	20,860,596.37	20,860,596.37	-	-	0.0%	20,860,596.37	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF INDUSTRIAL EQUIPMENT FOR VARIOUS LABORATORIES OF COMPUTER	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF BSD OFFICE	3,255,737.65	3,255,737.65	-	-	0.0%	3,255,737.65	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: COMPLETION OF AET/BAM	3,906,885.18	3,906,885.18	-	-	0.0%	3,906,885.18	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1NO. OFFICE	12,209,016.19	12,209,016.19	-	-	0.0%	12,209,016.19	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: RE-ROOFING OF THE REGISTRY	7,675,401.51	7,675,401.51	-	-	0.0%	7,675,401.51	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF WATER FACILITIES: BOREHOLES AND OTHER WATER	651,147.53	651,147.53	-	-	0.0%	651,147.53	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF WATER FACILITIES: EXTENSION OF WATER TO THE	89,532.79	89,532.79	-	-	0.0%	89,532.79	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF WATER FACILITIES: PROVISION OF WATER AT THE	3,992,348.29	3,992,348.29	-	-	0.0%	3,992,348.29	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF LIBRARIES: CONSTRUCTION OF E-LIBRARY AT	79,838,446.18	79,838,446.18	-	-	0.0%	79,838,446.18	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF	1,953,442.59	1,953,442.59	-	-	0.0%	1,953,442.59	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF A	1,649,438.09	1,649,438.09	-	-	0.0%	1,649,438.09	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF LECTURE	100,870,900.78	100,870,900.78	-	-	0.0%	100,870,900.78	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: ROOFING OF 2NO. CATTLE PEN	2,471,769.59	2,471,769.59	-	-	0.0%	2,471,769.59	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK	33,022,950.00	33,022,950.00	-	-	0.0%	33,022,950.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF 1NO. BLOCK	33,022,950.00	33,022,950.00	-	-	0.0%	33,022,950.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION AND	24,418,032.38	24,418,032.38	-	-	0.0%	24,418,032.38	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF INDUSTRIAL EQUIPMENT: EQUIPPING OF ELECTRICAL/ELECTRONICS	29,710,233.93	29,710,233.93	-	-	0.0%	29,710,233.93	
021502100100 - Akperan Orshi Polytechnic, Yandev.	PURCHASE OF INDUSTRIAL EQUIPMENT: EQUIPPING OF COMPUTER ENGINEERING	4,747,950.74	4,747,950.74	-	-	0.0%	4,747,950.74	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: AMBULANCE	51,302,295.06	51,302,295.06	-	-	0.0%	51,302,295.06	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF 3 CLASSROOM	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/FIXING OF WINDOWS ON 20	2,728,593.03	2,728,593.03	-	-	0.0%	2,728,593.03	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIR/REPLACEMENT OF SEATS IN	1,342,991.78	1,342,991.78	-	-	0.0%	1,342,991.78	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - ROADS: UPGRADING / REHABILITATION OF EXISTING	3,255,737.65	3,255,737.65	-	-	0.0%	3,255,737.65	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF CPT BLOCK AT	45,209,180.24	45,209,180.24	-	-	0.0%	45,209,180.24	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-MODELING THE ROOF OF THE	31,293,172.21	31,293,172.21	-	-	0.0%	31,293,172.21	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RE-CONSTRUCTION OF THE ROOF	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	RESEARCH AND DEVELOPMENT: MODERN FARM TECHNOLOGY AT AOPOLY, YANDEV	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	COMPUTER SOFTWARE ACQUISITION (ANTIVIRUS AND OTHERS) AT AOPOLY, YANDEV	1,678,280.00	1,678,280.00	-	-	0.0%	1,678,280.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	MONITORING AND EVALUATION (NITE, COREN) AT AOPOLY, YANDEV	1,957,000.00	1,957,000.00	-	-	0.0%	1,957,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES THROUGH TETFUND	18,981,610.00	18,981,610.00	-	-	0.0%	18,981,610.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CENTINARY CELEBRATION (THE HUNDRETH YEAR) OF AKPERAN ORSHI POLYTECHNIC,	25,000,500.00	25,000,500.00	-	-	0.0%	25,000,500.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	RESEARCH AND DEVELOPMENT: 10+ COMBINED CONVOCATION AT AOPOLY, YANDEV	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
021502100100 - Akperan Orshi Polytechnic, Yandev.	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
021510200100 - Bureau of Agricultural Development &	CLEARING OF 50,000 HECTARES OF LAND ACROSS THE STATE (ACROSS THE 23	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
021510200100 - Bureau of Agricultural Development &	PURCHASE OF AGRICULTURAL EQUIPMENT (PLANTERS, GRATERS, DRYERS, RICE	943,500,000.00	943,500,000.00	-	-	0.0%	943,500,000.00	
021510200100 - Bureau of Agricultural Development &	PURCHASE OF AGRICULTURAL EQUIPMENT PURCHASE OF SONO MASSEY FERGUSON	277,297,989.54	277,297,989.54	-	-	0.0%	277,297,989.54	
021510200100 - Bureau of Agricultural Development &	PURCHASE OF AGRICULTURAL EQUIPMENT (PURCHASE OF SONO 05-SERIES 6005	968,969,538.72	968,969,538.72	-	-	0.0%	968,969,538.72	
021510200100 - Bureau of Agricultural Development &	REACTIVATION OF AGRICULTURE SERVICE CENTERS IN THE THREE SENATORIAL	242,242,384.68	242,242,384.68	-	-	0.0%	242,242,384.68	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 6 ANALYTICAL SERVICE LABORATORY	242,242,384.68	242,242,384.68	-	-	0.0%	242,242,384.68	
021510200100 - Bureau of Agricultural Development &	REHABILITATION & REPAIRS OF OFFICE COMPLEX AT BNARDA HQTRS	58,138,172.32	58,138,172.32	-	-	0.0%	58,138,172.32	
021510200100 - Bureau of Agricultural Development &	TREE PLANTING IN OTUKPO (BNARDA)	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
021510200100 - Bureau of Agricultural Development &	TREE PLANTING IN BURUKU (BNARDA)	3,391,393.39	3,391,393.39	-	-	0.0%	3,391,393.39	
021510200100 - Bureau of Agricultural Development &	TREE PLANTING IN USHONGO (BNARDA)	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
021510200100 - Bureau of Agricultural Development &	TREE PLANTING IN MAKURDI (BNARDA)	2,713,114.71	2,713,114.71	-	-	0.0%	2,713,114.71	
021510200100 - Bureau of Agricultural Development &	TREE PLANTING IN VANDIEKYA (BNARDA)	3,682,084.25	3,682,084.25	-	-	0.0%	3,682,084.25	
021510200100 - Bureau of Agricultural Development &	REACTIVATION OF IRRIGATION SITES (MAKURDI, VANDIEKYA AND OTUKPO)	133,673,881.64	133,673,881.64	-	-	0.0%	133,673,881.64	
021510200100 - Bureau of Agricultural Development &	MONITORING AND EVALUATION ON MONITORING OF IFAD-VCDP PROJECTS (CIVIL	300,000,000.00	300,000,000.00	282,450,129.16	328,403,629.16	109.5%	- 28,403,629.16	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 1NO. MINI BRIDGES IN MBADEDE IN VANDIEKYA LGA	45,000,000.00	45,000,000.00	1,570,065.00	1,570,065.00	3.5%	43,429,935.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 2NO. MINI BRIDGES @ RIVER BAR G/EAST LGA & ORANYAM IN	90,000,000.00	90,000,000.00	3,874,294.48	3,874,294.48	4.3%	86,125,705.52	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 2NO. MINI BRIDGES @ ABEDA- MBADYUL IN LOGO & UKPIAM IN	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF AGGREGATION CENTER IN MBAUSU IN V/KYA LGA	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF AGGREGATION CENTER IN IKPA G/EAST LGA	90,000,000.00	90,000,000.00	3,870,895.00	3,870,895.00	4.3%	86,129,105.00	
021510200100 - Bureau of Agricultural Development &	FLOORING AND FENCING OF AGGREGATION CENTERS IN TARAKU & OKPOGA,	44,000,000.00	44,000,000.00	-	-	0.0%	44,000,000.00	
021510200100 - Bureau of Agricultural Development &	FLOORING AND FENCING OF AGGREGATION CENTERS IN ANNUNE, IHUGH	44,000,000.00	44,000,000.00	-	-	0.0%	44,000,000.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 5NO. BORHOLE IN TSE-KAY MBADYUL, CHWENYI-MBABUR IN	125,000,000.00	125,000,000.00	86,001,223.00	89,819,916.00	71.9%	35,180,084.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 2NO. DEEP WELLS @ SAGHEV IN GUMA LGA	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
021510200100 - Bureau of Agricultural Development &	PROVISION OF TUBE WELLS FOR IRRIGATION SCHEME @ AGATU AND KWANDE FOR	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF MODEL 1 RICE PROCESSING CENTER AND PAR-	49,000,000.00	49,000,000.00	31,613,848.59	31,613,848.59	64.5%	17,386,151.41	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 3NO. CRECHE IN THE 3 LGAS	34,687,500.00	34,687,500.00	-	-	0.0%	34,687,500.00	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF BORHOLE IN VANDIEKYA, GWER WEST,	44,999,999.98	44,999,999.98	24,649,863.29	24,649,863.29	54.8%	20,350,136.69	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF CASSAVA PROCESSING CENTERS	26,000,000.00	26,000,000.00	176,296,701.82	215,312,956.82	828.1%	- 189,312,956.82	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF RICE PROCESSING CENTER AND PAR-	23,999,999.94	23,999,999.94	12,471,488.86	12,471,488.86	52.0%	11,528,511.08	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF MINI BRIDGES (VANDIEKYA, GWER WEST,	18,000,000.00	18,000,000.00	7,474,165.00	21,276,915.00	118.2%	- 3,276,915.00	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF CRECHE @ TSAR MBAYAR IN V/KYA LGA	14,999,999.98	14,999,999.98	-	-	0.0%	14,999,999.98	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE CONSTRUCTION OF MARKET STORES AND STALL IN	17,999,999.50	17,999,999.50	10,020,716.57	10,020,716.57	55.7%	7,979,282.93	
021510200100 - Bureau of Agricultural Development &	RETENTION FOR THE FLOORING AND FENCING OF AGGREGATION CENTERS IN ABEDA	35,999,999.98	35,999,999.98	2,868,172.50	2,868,172.50	8.0%	33,131,827.48	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF MARKET STORE/STORES IN OGWULE	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF MARKET STORE/STORES IN UMENGER	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF MARKET STORE/STORES IN NAKA	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF MARKET STORE/STORES IN UGBOR	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF AGGREGATION CENTER IN TARAKU	12,645,000.00	12,645,000.00	-	-	0.0%	12,645,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF AGGREGATION CENTER IN OTUKPA	12,645,000.00	12,645,000.00	-	-	0.0%	12,645,000.00	
021510200100 - Bureau of Agricultural Development &	REHABILITATION OF AGGREGATION CENTER IN ABEDA SHITILE	20,250,000.00	20,250,000.00	-	-	0.0%	20,250,000.00	
021510200100 - Bureau of Agricultural Development &	CONSTRUCTION OF 2NO. MARKET STORES AND STALL IN MBADEDE & ICHOL FOR	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF 5NOS. EARTH DAMS FOR IRRIGATION	3,060,000,000.00	3,060,000,000.00	-	-	0.0%	3,060,000,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF 10,000 LTR PILOT IRRIGATION SYSTEM AND TREATMENT PLANT	550,890,500.00	550,890,500.00	-	-	0.0%	550,890,500.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF PERIMETER FENCE AND GATE HOUSE AT ADC HQ (5 HECTRES)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
021510300100 - Agricultural Development Company	ESTABLISHMENT OF COMMERCIAL PLANT NURSERY (200 MILLION PLANTS)	650,000,000.00	650,000,000.00	-	-	0.0%	650,000,000.00	
021510300100 - Agricultural Development Company	REFURBISHING OF ADC SITES/STORAGE FACILITIES IN FIVE LOCATIONS ACROSS THE	2,250,890,000.00	2,250,890,000.00	-	-	0.0%	2,250,890,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF ORGANIC FERTILIZER PLANT	5,254,681,600.00	5,254,681,600.00	-	-	0.0%	5,254,681,600.00	
021510300100 - Agricultural Development Company	PURCHASE OF RICE PROCESSING EQUIPMENT (RICE HUB FACILITIES) FOR PARBOLING,	557,890,000.00	557,890,000.00	-	-	0.0%	557,890,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF 30NOS. ABATTOIR, ONE IN EACH SENATORIAL ZONE IN THE STATE	578,340,000.00	578,340,000.00	-	-	0.0%	578,340,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
021510300100 - Agricultural Development Company	CONSTRUCTION OF AGRICULTURAL INNOVATION CENTRE ACROSS THE 3 SENATORIAL	1,250,000,000.00	1,250,000,000.00	-	-	0.0%	1,250,000,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION/EQUIPPING OF LIVESTOCK INSMINATION CENTRE AT RAAV	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00	
021510300100 - Agricultural Development Company	REHABILITATION OF 30NOS FARM TRAINING CENTRES ACROSS THE 3 SENATORIAL	457,850,000.00	457,850,000.00	-	-	0.0%	457,850,000.00	
021510300100 - Agricultural Development Company	REHABILITATION OF GOAT AND CATTLE RANCHES AT NIENGEV AND IKYOGEN	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF 10NOS BOREHOLE FACILITIES FOR WATER SUPPLY TO ADC	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
021510300100 - Agricultural Development Company	CONSTRUCTION OF 3NOS 10,000 CAPACITY FISH POND ACROSS THE THREE	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
021510300100 - Agricultural Development Company	PURCHASE OF POWER GENERATING SET: (250KVA) GENERATOR AT TO AGRO-	4,507,900.00	4,507,900.00	-	-	0.0%	4,507,900.00	
021510300100 - Agricultural Development Company	PURCHASE OF 6NO. 2024 MODEL HILUX VANS FOR ZONAL AND HQTRS MANAGEMENT	410,780,684.72	410,780,684.72	-	-	0.0%	410,780,684.72	
021510300100 - Agricultural Development Company	PURCHASE OF 1NO. 2024 MODEL TOYOTA HUMMER BUS FOR COMPANY	15,980,000.00	15,980,000.00	-	-	0.0%	15,980,000.00	
022000100100 - Ministry of Finance	PURCHASE MOTOR CYCLE (BAJA) 500NO @ N1.5M, TRICYCLE 500NO @ 2.9M	484,484,769.36	484,484,769.36	-	-	0.0%	484,484,769.36	
022000100100 - Ministry of Finance	PURCHASE OF 100NO. HILUX VAN @ 80M EACH, 100NO PRADO JEEP @N100M EACH	5,701,483,899.64	5,701,483,899.64	-	-	0.0%	5,701,483,899.64	
022000100100 - Ministry of Finance	PURCHASE OF 200NO. HUMMER II BUSES @ N70M EACH	4,201,483,899.64	4,201,483,899.64	-	-	0.0%	4,201,483,899.64	
022000100100 - Ministry of Finance	PURCHASE OF OFFICE FURNITURE AND FITTINGS 200 SET OF EXECUTIVE SWIVEL	260,500,000.00	260,500,000.00	-	-	0.0%	260,500,000.00	
022000100100 - Ministry of Finance	PURCHASE OF 2,500NO. HP 250 86GB RAM 1 TERABITE HARD DRIVE LAPTOPS @	1,300,000,000.00	1,300,000,000.00	-	-	0.0%	1,300,000,000.00	
022000100100 - Ministry of Finance	PURCHASE OF 1000NO. HP LASER JET 2035 PRINTERS @ N450,000	272,370,500.00	272,370,500.00	-	-	0.0%	272,370,500.00	
022000100100 - Ministry of Finance	PURCHASE OF 500NO. SHARP AR 7024 PHOTOCOPIERS @ N1.2M EACH	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
022000100100 - Ministry of Finance	PURCHASE OF 100NO. SANYO SHREDDING MACHINES @ N95,000 EACH	9,205,210.62	9,205,210.62	-	-	0.0%	9,205,210.62	
022000100100 - Ministry of Finance	PURCHASE OF 1000NO. CANON PC300 SCANNER @ N180,000 EACH	55,802,350.65	55,802,350.65	-	-	0.0%	55,802,350.65	
022000100100 - Ministry of Finance	PURCHASE OF 1NO. NEW (2.5 KVA) SOUNDPROOF POWER GENERATING SET FOR THE	16,472,482.16	16,472,482.16	-	-	0.0%	16,472,482.16	
022000100100 - Ministry of Finance	SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	862,770.48	862,770.48	-	-	0.0%	862,770.48	
022000100100 - Ministry of Finance	AUTOMATION OF FILING SYSTEM FOR THE MINISTRY	13,565,573.54	13,565,573.54	-	-	0.0%	13,565,573.54	
022000200100 - Debt Management Office	CONTRACT FINANCING-CONTRACTOR ARREARS	3,839,957,597.23	3,839,957,597.23	9,181,191,419.69	16,072,271,189.12	418.6%	- 12,232,313,591.89	
022000700100 - Office of the Accountant-General	CONSTRUCTION OF SOLAR PANEL FOR ELECTRICITY AT ACCOUNTANT GENERAL'S	29,069,086.16	29,069,086.16	-	-	0.0%	29,069,086.16	
022000700100 - Office of the Accountant-General	RENOVATION OF PROJECT FINANCIAL MANAGEMENT UNIT (PFMU) MAKURDI	6,504,692.51	6,504,692.51	-	-	0.0%	6,504,692.51	
022000700100 - Office of the Accountant-General	INSPECTION OF ACCOUNTS BOOKS IN MDAs AND LAISON OFFICES	44,534,543.08	44,534,543.08	-	-	0.0%	44,534,543.08	
022000800100 - Benue State Internal Revenue Service	PURCHASE OF 200NO. CHAIRS & 200NO. TABLES FOR CORPORATE HQ AND 40NO.	100,000,000.00	100,000,000.00	8,570,000.00	8,570,000.00	8.6%	91,430,000.00	
022000800100 - Benue State Internal Revenue Service	PURCHASE OF 60NO. HP ELITEBOOK LAPTOPS 840 G6 TOUCH SCREEN INTEL	60,000,000.00	60,000,000.00	875,000.00	875,000.00	1.5%	59,125,000.00	
022000800100 - Benue State Internal Revenue Service	CONSTRUCTION OF AREA TAX OFFICE (AGATU & ZAKI BIAM)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
022000800100 - Benue State Internal Revenue Service	DRILLING OF BOREHOLE, WATER RETICULATION AND CONSTRUCTION OF OVERHEAD	19,555,080.00	19,555,080.00	-	-	0.0%	19,555,080.00	
022000800100 - Benue State Internal Revenue Service	REHABILITATION OF AREA TAX OFFICE GBOKO	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022000800100 - Benue State Internal Revenue Service	REHABILITATION OF AREA TAX OFFICE OTUKPO	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
022000800100 - Benue State Internal Revenue Service	REHABILITATION OF AREA TAX OFFICE ADC	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022000900100 - Novus Micro Finance Bank Limited	PURCHASE OF 2010 TOYOTA COROLLA STATUS CARS	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
022000900100 - Novus Micro Finance Bank Limited	PURCHASE 20 NOS SEMI EXECUTIVE TABLES & CHAIRS, 30 NOS OFFICE CHAIRS,	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00	
022000900100 - Novus Micro Finance Bank Limited	RENOVATION OF NOVUS HEADQUARTERS BUILDING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
022000900100 - Novus Micro Finance Bank Limited	PURCHASE OF 3NOS HP DESKTOP AND 5NOS HP ELITEBOOK LAPTOPS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022000900100 - Novus Micro Finance Bank Limited	PURCHASE OF SERVER FOR DATA STORAGE/ UPGRADE OF BANKING APPLICATION	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
022200100100 - Ministry of Industry, Trade and	PURCHASE OF POWER GENERATING SET: PURCHASE OF 1NO.POWER GENERATING	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
022200100100 - Ministry of Industry, Trade and	PURCHASE OF SOLAR PANEL IN ALL THE GOVERNMENT OWNED MARKETS	137,000,000.00	137,000,000.00	-	-	0.0%	137,000,000.00	
022200100100 - Ministry of Industry, Trade and	SECURITY INSTALLATIONS/ EQUIPMENT FOR THE MINISTRY	5,038,641.60	5,038,641.60	-	-	0.0%	5,038,641.60	
022200100100 - Ministry of Industry, Trade and	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: MOTOR-TRUCK PARK AT	620,000,000.00	620,000,000.00	-	-	0.0%	620,000,000.00	
022200100100 - Ministry of Industry, Trade and	UPGRADE OF FACILITIES AT MODERN MARKET, FENCING OF VILLAGE AND THE ROADS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	CONSTRUCTION/PROVISION OF INFRASTRUCTURE: IGUMALE STAR CEMENT FACTORY	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
022200100100 - Ministry of Industry, Trade and	RECONSTRUCTION AND REACTIVATION OF TOMATOES / FRUIT JUICE FACTORY AT	572,853,251.42	572,853,251.42	-	-	0.0%	572,853,251.42	
022200100100 - Ministry of Industry, Trade and	RESEARCH & DEVELOPMENT: ASSESSMENT/EXPLORATION OF ECONOMIC POTENTIALS	5,668,471.80	5,668,471.80	-	-	0.0%	5,668,471.80	
022200100100 - Ministry of Industry, Trade and	RESEARCH AND DEVELOPMENT: NIGERIA EXPORT PROMOTION COUNCIL: PROMOTE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022200100100 - Ministry of Industry, Trade and	BENUE STATE CONSUMER PROTECTION AGENCY - PROGRAMME IN BENUE STATE.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
022200100100 - Ministry of Industry, Trade and	SABER - (STATE ACTION ON BUSINESS ENABLING REFORM) IN COLLABORATION WITH	33,913,933.86	33,913,933.86	-	-	0.0%	33,913,933.86	
022200100100 - Ministry of Industry, Trade and	NAADI - (NIGERIA AGRIC-BUSINESS, AGRO-INDUSTRY DEVELOPMENT INITIATIVE) MOU	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022200100100 - Ministry of Industry, Trade and	MONITORING AND EVALUATION & OTHERS: MONITORING & EVALUATION OF ONGOING	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00	
022200100100 - Ministry of Industry, Trade and	RE-CONSTRUCTION AND REACTIVATION OF MACHINERIES AT TARAKU MILLS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	PROVISION OF FENCE AND INFRASTRUCTURE AT INDUSTRIAL LAYOUT, MAKURDI	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	ACQUISITION OF STEAM BOILER AND QUALITY CONTROL LABORATORY AT KATSINA-	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022200100100 - Ministry of Industry, Trade and	CONSTRUCTION OF A MODERN FACTORY FOR THE PRODUCTION OF BENUE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	PROJECT FACILITATION FUND FOR SABER OPERATIONS	229,923,095.76	229,923,095.76	-	-	0.0%	229,923,095.76	
022200100100 - Ministry of Industry, Trade and	PURCHASE OF DIGITAL ELECTRONIC WEIGHING SCALES A-12 - 300KG IN ALL STATE	258,750,000.00	258,750,000.00	-	-	0.0%	258,750,000.00	
022200100100 - Ministry of Industry, Trade and	ESTABLISHMENT OF ULTRA MODERN MARKETS IN VANDEIKYA, AND ONE EACH IN ZONE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	REMODELING OF LOBI CASSAVA FLOUR MILL AT INDUSTRIAL LAYOUT, MAKURDI	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
022200100100 - Ministry of Industry, Trade and	TURN AROUND MAINTENANCE IN YAM FLOUR FACTORY AT KATSINA-ALA	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
022200100100 - Ministry of Industry, Trade and	PURCHASE OF 23,000NOS SNEAKERS FOR SPORTS AND RECREATIONAL ACTIVITIES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200100100 - Ministry of Industry, Trade and	RESUSCITATION/RENOVATION WORK & PRODUCTION ACTIVITIES OF ICHWA AGRO	880,000,000.00	880,000,000.00	-	-	0.0%	880,000,000.00	
022200100100 - Ministry of Industry, Trade and	BUILDING OF 100 LOCKED-UP SHOPS AND WAREHOUSES AT DAUDU CENTRAL	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
022200300100 - Directorate for Diaspora Linkages and	CONSTRUCTION AND DEPLOYMENT WEBSITE FOR DIRECTORATE FOR DIASPORA	18,224,238.47	18,224,238.47	-	-	0.0%	18,224,238.47	
022200300100 - Directorate for Diaspora Linkages and	CONSTRUCTION AND INSTALLATION OF ICT EQUIPMENTS	15,687,515.42	15,687,515.42	-	-	0.0%	15,687,515.42	
022200300100 - Directorate for Diaspora Linkages and	DIASPORA VILLAGE DESIGN AND PLANNING	15,983,020.02	15,983,020.02	-	-	0.0%	15,983,020.02	
022200300100 - Directorate for Diaspora Linkages and	MBATYAV CEMENT DESIGN AND PLANNING	17,672,715.40	17,672,715.40	-	-	0.0%	17,672,715.40	
022200300100 - Directorate for Diaspora Linkages and	ENLIGHTENMENT TOUR OF ALL STATES AND DIASPORA INVESTMENT SUMMIT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF 2NO. TOYOTA LANDCRUISER PRADO JEEP CARS FOR PRINCIPAL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7,	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF HEAVY DUTY EQUIPMENT FOR PROCESSING FARM PRODUCE	1,400,000,000.00	1,400,000,000.00	-	-	0.0%	1,400,000,000.00	
022200400100 - Benue Investment and Property Company	DEVELOPMENT OF A HIGH PROFILE MARKET STRATEGY FOR FARM PRODUCE	1,035,000,000.00	1,035,000,000.00	-	-	0.0%	1,035,000,000.00	
022200400100 - Benue Investment and Property Company	PROCUREMENT/INSTALLATION OF FACTORY EQUIPMENT FOR BEN FRUIT JUICE IN	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF NORMAL SALINE PRODUCTION FACILITY/EQUIPMENT FOR BIPC, MKD	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
022200400100 - Benue Investment and Property Company	CONSTRUCTION OF BIPC BAKERY AT OTUKPO FOR BUSINESS EXPANSION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
022200400100 - Benue Investment and Property Company	PURCHASE OF SYRINGE MANUFACTURING MACHINE FOR BIPC	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
022200400100 - Benue Investment and Property Company	PROCUREMENT OF MACHINERIES FOR FOOD BASKET BREWERY FACTORY PROJECT	7,400,000,000.00	7,400,000,000.00	-	-	0.0%	7,400,000,000.00	
022200400100 - Benue Investment and Property Company	PROCUREMENT/INSTALLATION OF FACTORY EQUIPMENT FOR BENVAL JUICE FACTORY	3,500,000,000.00	3,500,000,000.00	-	-	0.0%	3,500,000,000.00	
022200400100 - Benue Investment and Property Company	CONSTRUCTION OF 70 UNITS ECO CITY SMART HOMES FOR BY BIPC IN MAKURDI	2,100,000,000.00	2,100,000,000.00	-	-	0.0%	2,100,000,000.00	
022200400100 - Benue Investment and Property Company	PROCUREMENT/INSTALLATION OF FACTORY EQUIPMENT FOR THE PRODUCTION OF	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00	
022200400100 - Benue Investment and Property Company	CONSTRUCTION OF PRESIDENTIAL HOTEL BY BIPC IN MAKURDI	1,200,000,000.00	1,200,000,000.00	-	-	0.0%	1,200,000,000.00	
022200400100 - Benue Investment and Property Company	PROCUREMENT/INSTALLATION OF FACTORY PLANT AND EQUIPMENT FOR THE	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
022200400100 - Benue Investment and Property Company	CONSTRUCTION OF CNG VEHICLE CONVERSION CENTRE BY BIPC FEELING STATION IN	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
022200400100 - Benue Investment and Property Company	CONSTRUCTION OF INTERNATIONAL CONFERENCE CENTRE BY BIPC IN MAKURDI	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
022800100100 - Ministry of Science, Technology &	FURNISHING/ EQUIPING OF 1 NUMBER ENGINEERING WORKSHOP AT BEST CENTER	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022800100100 - Ministry of Science, Technology &	PURCHASE AND KITTING OF 2ND. FIRST AID BOXES @270,000 EACH FOR MESTI	540,000.00	540,000.00	-	-	0.0%	540,000.00	
022800100100 - Ministry of Science, Technology &	ACQUISITION AND INSTALLATION OF EQUIPMENT 1NO. AT TECHNOLOGY WORKSHOP	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
022800100100 - Ministry of Science, Technology &	PROVISION/INSTALLATION OF 100MW SOLAR MINI-GRIDS, 500,000,000	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
022800100100 - Ministry of Science, Technology &	LOCAL FABRICATION OF AGRICULTURAL MACHINES (MILLERS, RIDGERS, TRESHERS,	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022800100100 - Ministry of Science, Technology &	REHABILITATION OF MESTI INTERNET NETWORK INFRASTRUCTURE	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00	
022800100100 - Ministry of Science, Technology &	CONSTRUCTION OF ULTRA MODERN TECHNOLOGY INNOVATION HUB.	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
022800100100 - Ministry of Science, Technology &	FABRICATION AND INSTALLATION OF 1UNIT OF FLOOD DETECTION TECHNOLOGICAL	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
022800100100 - Ministry of Science, Technology &	TRAINING OF 1,650 YOUTHS ON INVERTER MAKING TECHNOLOGY IN 23 LGAS ACROSS	200,500,000.00	200,500,000.00	-	-	0.0%	200,500,000.00	
022800100100 - Ministry of Science, Technology &	INSPECTION OF SCIENCE & TECHNOLOGY LABS AND WORKSHOP EQUIP. IN SC AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
022800100100 - Ministry of Science, Technology &	RESEARCH/DOCUMENTATION FROM DPRS AT MESTI HQTRS FOR BENUE STATE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
022800100100 - Ministry of Science, Technology &	SCIENCE AND TECHNOLOGY EXIBITION EXPO (STI)- ANNUAL NATIONAL EXHIBITION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022800100100 - Ministry of Science, Technology &	JUNIOR ENGINEERS, TECHNICIANS AND SCIENTISTS (JETS)-SCIENCE COMPETITION	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
022800100100 - Ministry of Science, Technology &	HOSTING OF STATE SCIENCE AND TECHNOLOGY SUMMIT	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
022800100100 - Ministry of Science, Technology &	TRAINING OF 500 BENUE YOUTH ON BIO/HOUSEHOLD GAS PRODUCTION AND	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022800100100 - Ministry of Science, Technology &	TRAINING OF 1500 YOUTHS ON METAL/ALUMINIUM RECYCLING AND CASTING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
022800100100 - Ministry of Science, Technology &	TRAINING AND EMPOWERMENT OF 500 TRAINEES ON LEATHER PRODUCTION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
022800100100 - Ministry of Science, Technology &	TRAINING AND EMPOWERMENT OF 500 TRAINEES ON PAINT PRODUCTION	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
022800100100 - Ministry of Science, Technology &	REHABILITATION/EQUIPING OF 6 NUMBER GOVERNMENT SCIENCE AND TECHNICAL	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
022800100100 - Ministry of Science, Technology &	FEASIBILITY STUDY AND EXPLORATION/EXTRACTION OF OWUKPA COAL DEPOSIT IN	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
022800100100 - Ministry of Science, Technology &	INTERNATIONAL JUNIOR SCIENCE OLYMPIA- AN INTERNATIONAL SCIENCE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
022800100100 - Ministry of Science, Technology &	FURNISHING OF TECHNOLOGY INCUBATION CENTER (TIC)	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
022800100100 - Ministry of Science, Technology &	REMOTE SENSING SPACE BASED TECHNOLOGY- SPACE TECHNOLOGICAL TOOL FOR	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF TWELVE(12NO.)	96,896,953.87	96,896,953.87	25,000.00	25,000.00	0.0%	96,871,953.87	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF FIRE FIGHTING EQUIPMENTS PURCHASE OF 50 NOS. KG DRY POWDER	10,689,578.21	10,689,578.21	-	-	0.0%	10,689,578.21	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGET - CCTV ETC.	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF FORENSIC MACHINE FOR DETECTION OF FALSE PAPERS	2,422,423.85	2,422,423.85	-	-	0.0%	2,422,423.85	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF WEIGHING BRIDGE FOR THE VEHICLE INSPECTION CENTRE, NORTH	64,145,783.46	64,145,783.46	-	-	0.0%	64,145,783.46	
023100100100 - Ministry of Power, Renewable Energy and	SOLAR PANEL STARTUP KIT'S AND TRAINING OF 5 PERSON EACH PER LOCAL	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF A 10MW PP GAS POWER STATION AT THE INDUSTRIAL LAYOUT	44,438,784.09	44,438,784.09	-	-	0.0%	44,438,784.09	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF A 60MW HYDRO POWER PLANT AT RIVER KATSINA-ALA	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN GBOKO	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF A 30MW SOLAR POWER PLANT IN MAKURDI	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF A 20MW SOLAR POWER PLANT IN OTUKPA	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	

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023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF ROAD SIGNS/SIGNALISATION OF MAJOR ROAD INTERSECTIONS IN	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ELECTRIC	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF TRAFFICK/STREET LIGHTS IN MAKURDI TOWN	903,247,258.26	903,247,258.26	-	-	0.0%	903,247,258.26	
023100100100 - Ministry of Power, Renewable Energy and	INSTALLATION OF 654 INTEGRATED SOLAR LIGHTS AT MDAS IN THE STATE	387,511,266.89	387,511,266.89	-	-	0.0%	387,511,266.89	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF HEAVY DUTY/TRAILER PARKS MAKURDI, UGBEMA, ZAKI BIAM,	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	RESEARCH AND DEVELOPMENT: PROFESSIONAL AND TECHNICAL SURVEY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	MONITORING AND EVALUATION: MONITORING AND SUPERVISION OF DRIVING SCHOOL	3,391,393.39	3,391,393.39	-	-	0.0%	3,391,393.39	
023100100100 - Ministry of Power, Renewable Energy and	ELECTRICITY EXTENSION FROM TYOWANYE TO TSE YUA TO JOO MBATYOUGH WITH	200,543,390.00	200,543,390.00	-	-	0.0%	200,543,390.00	
023100100100 - Ministry of Power, Renewable Energy and	INSTALLATION OF 500KVA TRANSFORMER AND SUBSTATION IN GBATSE IN	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF 33KVA TRANSFORMER FROM GBEM TO TSE AKPEN IN VANDEIKYA LGA	114,295,520.00	114,295,520.00	-	-	0.0%	114,295,520.00	
023100100100 - Ministry of Power, Renewable Energy and	INSTALLATION OF 30KVA SOLAR POWER FOR PROVISION OF ELECTRICITY AT THE	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE OF 4 NUMBER 10 TONNES CAPACITY TOWING VEHICLES FOR THE RTMS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	URCHASE OF THREE NUMBER BUCKET HIAB FOR QUICK EVACUATION OF ACCIDENTED	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	INSTALLATION OF 50 NUMBER SOLAR STREET LIGHTS AT TARUKPE MARKET IN GENYI	78,065,000.00	78,065,000.00	-	-	0.0%	78,065,000.00	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF ELECTRICITY FROM TYEJU TO APEINUMBU IN YANDEV GBOKO LGA	153,520,000.00	153,520,000.00	-	-	0.0%	153,520,000.00	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF ELECTRICITY FROM GENYI YANDEV TO ASASE IN YANDEV GBOKO LGA	101,371,200.00	101,371,200.00	-	-	0.0%	101,371,200.00	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF ELECTRICITY FROM AYEKE TO KUGHAA IN MBATIEREV GBOKO LGA	4,282,000.00	4,282,000.00	-	-	0.0%	4,282,000.00	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF ELECTRICITY FROM KYADO YANDEV TO TSE -SHIMA UCHO AKPERA	106,710,100.00	106,710,100.00	-	-	0.0%	106,710,100.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE AND INSTALLATION OF THREE HORSE POWER SOLAR WATER PUMP	4,751,090.00	4,751,090.00	-	-	0.0%	4,751,090.00	
023100100100 - Ministry of Power, Renewable Energy and	REHABILITATION OF MINISTRY OF POWER,RENEWABLE ENERGY & TRANSPORT	350,470,739.94	350,470,739.94	-	-	0.0%	350,470,739.94	
023100100100 - Ministry of Power, Renewable Energy and	EXTENSION OF ELECTRICITY FROM IKPA MBATIEREV TO AGANYI MBADAM TO LUQA	150,080,752.00	150,080,752.00	-	-	0.0%	150,080,752.00	
023100100100 - Ministry of Power, Renewable Energy and	CONSTRUCTION OF TRAFFICK/STREET LIGHTS, MBAYAR ROAD IN VANDEIKYA	539,400,000.00	539,400,000.00	-	-	0.0%	539,400,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE AND INSTALLATION OF 60NOS TRANSFORMERS AND BUILDING OF 10NOS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PURCHASE AND INSTALLATION OF 1NO 300KVA TRNSFORMER & 100KW SOLAR	277,068,366.70	277,068,366.70	-	-	0.0%	277,068,366.70	
023100100100 - Ministry of Power, Renewable Energy and	PROVISION AND INSTALLATION OF (150-200W) SOLAR STREETS LIGHTING AT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023100100100 - Ministry of Power, Renewable Energy and	PROVISION AND INSTALLATION OF (150-200W) SOLAR STREET LIGHTING PROJECT AT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023100200100 - Benue Links Nigeria Limited	CONTRUCTION OF PLAZA AT BENUE LINKS HEAD OFFICE, MAKURDI	1,500,000,000.00	1,500,000,000.00	-	3,844,350.00	0.3%	1,496,155,650.00	
023100200100 - Benue Links Nigeria Limited	CONSTRUCTION OF GUEST HOUSE AT BENUE LINKS HEAD OFFICE MAKURDI	900,000,000.00	900,000,000.00	-	19,311,000.00	2.1%	880,689,000.00	
023100200100 - Benue Links Nigeria Limited	CONSTRUCTION OF OFFICE COMPLEX AT BENUE LINKS NIG LTD HEADQUARTERS	755,000,000.00	755,000,000.00	-	-	0.0%	755,000,000.00	
023100200100 - Benue Links Nigeria Limited	PURCHASE OF 30NO. TOYOTA HIACE BUSES	750,000,000.00	750,000,000.00	-	15,000,000.00	2.0%	735,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	ACQUISITION OF LAND FOR CONSTRUCTION OF FEDERAL ROADS (COMPENSATION)	1,000,000,000.00	1,000,000,000.00	116,776,768.00	2,196,887,722.75	215.7%	- 1,156,887,722.75	
023400100100 - Ministry of Works, Housing and Urban	FURNISHING OF GOVERNOR'S OFFICE (INCLUDING THE OLD BANQUET HALL)	1,110,000,000.00	110,000,000.00	76,668,580.00	76,668,580.00	69.7%	33,331,420.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI	500,000,000.00	-	-	-	-	-	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF 3NO. OFFICE BLOCK FOR CHRISTIAN PILGRIMS WELFARE BOARD,	924,333,147.34	424,333,147.34	-	-	0.0%	424,333,147.34	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF PERMANENT SECRETARIAT FOR MUSLIMS WELFARE BOARD	850,321,000.00	400,321,000.00	-	-	0.0%	400,321,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF FENCE AT THE MUSLIM PILGRIMS WELFARE BOARD COMPLEX	470,123,000.00	70,123,000.00	-	-	0.0%	70,123,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF OFFICE BUILDING AND FINISHING OF SPECIAL UNIT RESEARCH	82,253,746.68	82,253,746.68	-	-	0.0%	82,253,746.68	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF PHASE II STATE SECRETARIAT, MAKURDI.	634,673,139.75	34,673,139.75	-	-	0.0%	34,673,139.75	
023400100100 - Ministry of Works, Housing and Urban	PROPOSED COMPLETION OF INTERNATIONAL CONFERENCE CENTRE MAKURDI	448,270,555.34	448,270,555.34	-	693,527,087.00	154.7%	- 245,256,531.66	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF RESIDENTIAL MASS HOUSING IN MAKURDI (LAYOUT AND DESIGN)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	SLOT 1(ZONE A)- CONSTRUCTION OF ZAKI BIAM-AFIA-GBEJI ROAD (46.52KM) IN UKUM	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	SURFACING AND CONSTRUCTION OF NEW TOWNSHIP ROADS & INTERCHANGE IN	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF 16NO. ROAD PROJECTS IN MAKURDI TOWNSHIP (15.52KM)	4,422,115,651.22	4,422,115,651.22	-	-	0.0%	4,422,115,651.22	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF INTERCHAGE IN OTUKPO (SLOT 3,ZONE C)	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF INTERNAL ROADS WITHIN NYSC PERMANENT ORIENTATION CAMP	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	ENGINEERING SURVEY AND DESIGN OF SOME ROADS ACROSS THE STATE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	SLOT2 (ZONE B)- CONSTRUCTION OF IKPAYONGO-AGEMA-AYAR-PAKA-TOMATAR-	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	PURCHASE AND REPLACEMENT OF WATER INSTALLATIONS AFFECTED BY	1,000,000,000.00	1,000,000,000.00	-	250,598,362.33	25.1%	749,401,637.67	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION AND FURNISHING OF APER AKU LODGE	500,690,456.00	690,456.00	-	-	0.0%	690,456.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MULTIPURPOSE HALL AT NYSC ORIENTATION CAMP WANNUNE.	250,000,449.45	50,000,449.45	-	-	0.0%	50,000,449.45	
023400100100 - Ministry of Works, Housing and Urban	GOVERNOR/DEPUTY GOVERNOR'S LODGE COMPLEX ABUJA	1,500,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF GP 72B SPEAKER'S RESIDENCE AT COMMISSIONERS' QUARTERS,	150,909,812.81	150,909,812.81	-	-	0.0%	150,909,812.81	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION AND FURNISHING OF COMMISSIONER'S QUARTERS & OTHERS	1,500,000,325.08	1,500,000,325.08	-	-	0.0%	1,500,000,325.08	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF GOVERNMENT HOUSE CLINIC AND KITCHEN IN MAKURDI	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RECONSTRUCTION OF GOVERNMENT COMPREHENSIVE SECONDARY SCHOOL NAKA	102,008,529.60	102,008,529.60	-	-	0.0%	102,008,529.60	
023400100100 - Ministry of Works, Housing and Urban	MAINTENANCE OF RAILWAY LEVEL CROSSING IN THE STATE	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
023400100100 - Ministry of Works, Housing and Urban	REHABILITATION/ EMERGENCY REPAIRS OF RURAL AND URBAN ROADS	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	GENERAL EMERGENCY REPAIRS OF ROAD WASHOUT, CULVERTS AND BRIDGES ON	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	REHABILITATION OF 9 NO. DIVISIONAL ENGINEERS' OFFICES.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
023400100100 - Ministry of Works, Housing and Urban	SURFACING AND REHABILITATION OF MGOK TOWNSHIP ROADS (97.03KM) IN MKD,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	REHABILITATION/REPAIRS OF 13KM DOUBLE CARRIAGE FEDERAL ROAD FROM	3,456,411,632.59	3,456,411,632.59	-	-	0.0%	3,456,411,632.59	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF GOVERNOR'S LODGE MAKURDI & OTHERS	1,099,487,027.53	1,099,487,027.53	168,194,040.00	168,194,040.00	15.3%	931,292,987.53	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION & FURNISHING/REHABILITATION OF BENUE STATE SECRETARIAT,	1,000,195,906.25	1,000,195,906.25	-	-	0.0%	1,000,195,906.25	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF MAKURDI PRISON,	13,140,227.68	13,140,227.68	-	-	0.0%	13,140,227.68	
023400100100 - Ministry of Works, Housing and Urban	REHABILITATION OF LIAISON OFFICE ABUJA	390,608,160.41	390,608,160.41	-	717,849,121.00	183.8%	- 327,240,960.59	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE, MAKURDI	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI	785,335,000.43	785,335,000.43	-	-	0.0%	785,335,000.43	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION AND FURNISHING OF HOUSE OF ASSEMBLY MAKURDI (COMMITTEE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION & FURNISHING OF MINISTRY OF HOUSING HQTRS & OTHERS	600,162,104.61	600,162,104.61	-	-	0.0%	600,162,104.61	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF SCHOLARSHIP BOARD OFFICE, MAKURDI	250,372,170.87	372,170.87	-	-	0.0%	372,170.87	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF RADIO BENUE MAKURDI	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF APIR REHABILITATION CENTER	620,580,801.52	620,580,801.52	-	-	0.0%	620,580,801.52	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF GOVERNMENT COLLEGE UTONKON	350,381,713.80	381,713.80	-	-	0.0%	381,713.80	
023400100100 - Ministry of Works, Housing and Urban	REMODELING OF CHAPEL OF GRACE GH MAKURDI	120,456,550.50	120,456,550.50	-	-	0.0%	120,456,550.50	
023400100100 - Ministry of Works, Housing and Urban	REHABILITATION OF A BUILDING COMPLEX BESIDE ZONE-4 POLICE HEADQUARTERS	52,318,503.18	2,318,503.18	-	-	0.0%	2,318,503.18	
023400100100 - Ministry of Works, Housing and Urban	PROPOSED RENOVATION OF OLD OFFICES AT DEPUTY GOVERNOR'S OFFICE, MAKURDI	500,954,423.88	500,954,423.88	-	-	0.0%	500,954,423.88	
023400100100 - Ministry of Works, Housing and Urban	PROPOSED RENOVATION AND FURNISHING OF SSSG'S OFFICE COMPLEX MAKURDI	500,040,115.18	500,040,115.18	-	-	0.0%	500,040,115.18	
023400100100 - Ministry of Works, Housing and Urban	REMODELING OF GUEST HOUSE 'C1' TO BLOCK OF OFFICES AT GHM	47,483,352.13	47,483,352.13	-	-	0.0%	47,483,352.13	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF MINISTRY OF AGRICULTURE AND NATURAL RESOURCES, MINISTRY	571,252,133.17	571,252,133.17	-	-	0.0%	571,252,133.17	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF UNKNOWN SOLDIER STATUE AT IBB SQUARE MAKURDI	250,000,000.00	-	-	-	-	-	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION / PROVISION OF OFFICE BUILDING: CONSTRUCTION OF FOOD	80,304,320.13	304,320.13	-	-	0.0%	304,320.13	
023400100100 - Ministry of Works, Housing and Urban	LANDSCAPING OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	350,394,798.21	350,394,798.21	-	-	0.0%	350,394,798.21	
023400100100 - Ministry of Works, Housing and Urban	LANDSCAPE/BEAUTIFICATION REDESIGN & RENEWAL OF ROUNDABOUTS, PARKS AND	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	URBAN RENEWAL (REINIGORATING OF AILING COMMUNITIES OF AKPEHE, KANSHIO,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RESTORATION OF MAKURDI URBAN MASTER PLAN	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	DEVELOPMENT CONTROL IN MAJOR TOWNS IN MAKURDI (ZONE A, B AND C)	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF FORMER LOBI BANK FOR BIRS	9,733,932.87	9,733,932.87	-	-	0.0%	9,733,932.87	
023400100100 - Ministry of Works, Housing and Urban	PURCHASE AND COMPLETION OF FEDERAL HOUSING ESTATE	437,258,396.00	1,437,258,396.00	1,437,258,396.00	1,437,258,396.00	100.0%	-	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION AND FURNISHING OF GOVERNOR'S GUEST LODGE, MAKURDI	273,805,842.25	273,805,842.25	-	-	0.0%	273,805,842.25	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MAKURDI CITY GATE/NIGERIAN POSTAL SERVICE	150,075,156.43	75,156.43	-	-	0.0%	75,156.43	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF AUDIT SECRETARIAT, MAKURDI	500,324,343.20	500,324,343.20	-	-	0.0%	500,324,343.20	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF TRUCK (TRAILER) PARK, GEOKO	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF MINISTRY LAND AND SURVEY	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF JNO. POLICE STATION AT MAKURDI AREA COMMAND	350,314,422.36	350,314,422.36	-	-	0.0%	350,314,422.36	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF HOSPITALS AND HEALTH CENTRE ACROSS THE STATE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF GOVERNMENT SECONDARY SCHOOLS ACROSS THE STATE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF SCHOOL OF NURSING AND MIDWIFERY, MAKURDI	200,394,798.21	200,394,798.21	-	-	0.0%	200,394,798.21	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION/FURNISHING OF AMINU ISAH KONTAGORA ARTS THEATRE COMPLEX,	214,116,592.81	5,594,116,592.81	-	-	0.0%	5,594,116,592.81	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF SHOPS AT MODERN MARKET AND FIRE SERVICE HEADQUARTERS,	421,236,187.59	421,236,187.59	-	-	0.0%	421,236,187.59	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF BUDGET/PLANNING CONFERENCE HALL SECRETARIAT, MAKURDI	120,010,000.00	120,010,000.00	-	-	0.0%	120,010,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF SUB-TREASURY OFFICE BLOCK	75,669,324.19	75,669,324.19	-	-	0.0%	75,669,324.19	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF ADULT AND NON-FORMAL EDUCATION, MAKURDI	360,003,000.00	360,003,000.00	-	-	0.0%	360,003,000.00	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF BENUE STATE PRIMARY HEALTH CARE BOARD, MAKURDI	54,991,635.74	54,991,635.74	-	-	0.0%	54,991,635.74	
023400100100 - Ministry of Works, Housing and Urban	RENOVATION OF BUREAU OF AGRICULTURAL AND MECHANIZATION	160,000,000.00	160,000,000.00	-	-	0.0%	160,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	IDENTIFICATION OF OPENING OF ACCESS ROADS IN MAKURDI (MONITORING)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MANYAM-UNONGO-ADIKPO ROAD (36.50KM)	221,118,567.99	221,118,567.99	-	-	0.0%	221,118,567.99	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MINISTRY OF HUMANITARIAN AND DISASTER MANAGEMENT	900,867,345.09	300,867,345.09	-	-	0.0%	300,867,345.09	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MINISTRY OF ICT AND DIGITAL ECONOMY	500,728,678.48	500,728,678.48	-	-	0.0%	500,728,678.48	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF MARINE AND BLUE ECONOMY	812,148,953.50	812,148,953.50	-	-	0.0%	812,148,953.50	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF DAUDU TO UKPAM RURAL ROADS WITH MAJOR CULVERTS, GUMA	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023400100100 - Ministry of Works, Housing and Urban	CONSTRUCTION OF COMMUNITY RIVER BANK GARDEN AND LEISURE HUB PROJECT	720,000,000.00	720,000,000.00	-	-	0.0%	720,000,000.00	
023800100100 - Benue State Budget and Economic	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: DEEDS Prog.Construction of	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023800100100 - Benue State Budget and Economic	CONSTRUCTION OF ICT INFRASTRUCTURES SPECIALISED RESEARCH EQUIPMENT (e.g.	90,740.12	90,740.12	-	-	0.0%	90,740.12	
023800100100 - Benue State Budget and Economic	CONSTRUCTION OF ICT INFRASTRUCTURES: Internet Access / Workstation (Data Bank	44,766,392.69	44,766,392.69	-	-	0.0%	44,766,392.69	
023800100100 - Benue State Budget and Economic	CONSTRUCTION OF ICT INFRASTRUCTURES: Web Hosting and Management, Makurdi	4,239,241.73	4,239,241.73	-	-	0.0%	4,239,241.73	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Research on the Impact of Donors UNHCR/UNICEF,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Finalization and Production of Donor Coordination	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Economic and Statistical Investigation and Production	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	

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023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: General Household Surveys (GHS)	43,149,545.89	43,149,545.89	-	-	0.0%	43,149,545.89	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Coordination and Preparation of Sectoral Policies in the	800,000.00	800,000.00	-	-	0.0%	800,000.00	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Coordination of Local Govt Plans	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Marpower Survey	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
023800100100 - Benue State Budget and Economic	RESEARCH AND DEVELOPMENT: Price Income and Productivity Survey, (PIP)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
023800100100 - Benue State Budget and Economic	COMPUTER SOFTWARE ACQUISITION: Acquisition of Budgeting Software	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00	
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	
023800100100 - Benue State Budget and Economic	MONITORITION AND EVALUATION: Monitoring and Evaluation of Projects	1,271,772.52	1,271,772.52	-	-	0.0%	1,271,772.52	
023800100100 - Benue State Budget and Economic	MONITORITION AND EVALUATION: Coordination/Monitoring and Evaluation of NG-	979,263,167.34	979,263,167.34	2,844,500.00	20,843,816.79	2.1%	988,419,350.55	
023800100100 - Benue State Budget and Economic	Federal Government IDP Emergency Response Fundng	3,286,478.83	3,286,478.83	-	-	0.0%	3,286,478.83	
023800400100 - Benue State Bureau of Statistics	PURCHASE OF OFFICE FURNITURE & FITTINGS: PURCHASE OF 2NOS.EXECUTIVE	9,029,390.77	9,029,390.77	-	-	0.0%	9,029,390.77	
023800400100 - Benue State Bureau of Statistics	RESEARCH AND DEVELOPMENT: ROLE OF STATISCAL DATA IN POLICY FORMULATION	8,758,781.55	8,758,781.55	-	-	0.0%	8,758,781.55	
023800400100 - Benue State Bureau of Statistics	COMPUTER SOFTWARE ACQUISITION/PURCHASE OF STATA,MATLAB,SASTABLEAU	10,224,238.47	10,224,238.47	205,000.00	455,000.00	4.5%	9,769,238.47	
023800400100 - Benue State Bureau of Statistics	MONITORING AND EVALUATION: IMPLEMENTATION OF STATISCAL SURVEY DATA IN	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 1NO. DIGITAL LOCK SAFE & FILE CABINET	2,356,557.35	2,356,557.35	-	-	0.0%	2,356,557.35	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 7NO. EXECUTIVE TABLES AND CHAIRS	678,278.68	678,278.68	-	-	0.0%	678,278.68	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 15NO. TABLES AND 15NO. CHAIRS FOR STALL OF FRC	26,489,000.00	26,489,000.00	-	-	0.0%	26,489,000.00	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 3NO. HAIR THERMACOOL MEDIUM SIZE REFRIGERATORS OFFICE	3,695,692.67	3,695,692.67	-	-	0.0%	3,695,692.67	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 3NO. LG 2.OHP FLOOR STANDING AIR-CONDITIONER FOR THE	15,391,392.34	15,391,392.34	-	-	0.0%	15,391,392.34	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 3NO.15" LG TELEVISION SET AND DSTV DECORDER, FOR THE	13,349,139.34	13,349,139.34	-	-	0.0%	13,349,139.34	
025000100100 - Fiscal Responsibility Commission	PURCHASE OF 1NO. 100KVA PERKINS SOUND PROOF GENERATOR FOR THE	1,695,696.69	1,695,696.69	-	-	0.0%	1,695,696.69	
025000100100 - Fiscal Responsibility Commission	REHABILITATION/REPAIRS OF COMMISSION'S BUILDING, MAKURDI	239,356,557.35	239,356,557.35	-	-	0.0%	239,356,557.35	
025000100100 - Fiscal Responsibility Commission	REHABILITATION/REPAIRS OF NO. 650KVA MIKANO SOUND PROOF GENERATOR PLANT	678,278.68	678,278.68	-	-	0.0%	678,278.68	
025000100100 - Fiscal Responsibility Commission	MONITORING & EVALUATION OF ONGOING PROJECTS AND PROGRAMS OF THE	2,034,836.03	2,034,836.03	-	-	0.0%	2,034,836.03	
025000100100 - Fiscal Responsibility Commission	MONITORING AND EVALUATION OF COMPLIANCE TO FISCAL RESPONSIBILITY LAW IN	1,695,696.69	1,695,696.69	-	-	0.0%	1,695,696.69	
025200100100 - Ministry of Water Resources,	ACQUISITION OF 10NO. HECTARES OF LAND EACH TO BE USED AS DUMPSITES FOR	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025200100100 - Ministry of Water Resources,	PURCHASE OF 98NO SWIVEL CHAIRS, AND 49NO. FOUR FEET OFFICE TABLES FOR	6,443,647.43	6,443,647.43	-	-	0.0%	6,443,647.43	
025200100100 - Ministry of Water Resources,	PURCHASE OF WATER TREATMENT CHEMICALS (ALLUM, POLY, CHLORINE AND LIME)	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
025200100100 - Ministry of Water Resources,	COMPLETION OF OTUKPA TOWNSHIP WATER SUPPLY PROJECT IN OGBADIGBO	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF WATER SUPPLY SCHEME IN GBAJIMBA TOWN, GUMA LGA	19,379,390.77	19,379,390.77	-	2,355,000.00	12.2%	17,024,390.77	
025200100100 - Ministry of Water Resources,	REHABILITATION OF EXISTING PCI WATER SCHEME ACROSS THE STATE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	CULTIVATE 600 HECTARES IN MAKURDI, USHONGO AND KATSINA-ALA LGAS UNDER	209,500,000.00	209,500,000.00	-	-	0.0%	209,500,000.00	
025200100100 - Ministry of Water Resources,	REHABILITATION OF URBAN WATER FACILITIES/SCHEMES ACROSS THE STATE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	ANNUAL TREE PLANTING CAMPAIGN (IN ZONE A, B & C)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF 10NO. BOX CULVERTS AT NORTH BANK MAKURDI (TER GUMA	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00	
025200100100 - Ministry of Water Resources,	ECOLOGICAL PROJECTS (CULVERTS AND DRAINAGES) IN THREE ZONE A, B & C (	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	PURCHASE OF WASTE MANAGEMENT EQUIPMENT (WASTE BINS AND CONTAINERS	193,793,907.74	193,793,907.74	-	-	0.0%	193,793,907.74	
025200100100 - Ministry of Water Resources,	AGRO - CLIMATE RESILIENCE IN SEMI - ARID LAND SCAEPES (ACRESAL) PROJECT	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00	
025200100100 - Ministry of Water Resources,	PROCUREMENT OF SOLID WASTE AND DUMPSITE MANAGEMENT EQUIPMENT IN	242,242,384.68	242,242,384.68	-	-	0.0%	242,242,384.68	
025200100100 - Ministry of Water Resources,	CAPACITY TRAINING/ ADVOCACY ON CLIMATE CLIMATE CHANGE ACTIVITIES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025200100100 - Ministry of Water Resources,	REVIEW OF STATE ENVIRONMENTAL POLICY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources,	DEVELOPMENT OF 3NO. DUMPSITES TRANSFER STATION FOR MINISTRY (OTUKPO,	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025200100100 - Ministry of Water Resources,	MAINTENANCE OF OTOKI WATER SCHEME OTUKPO	545,000,000.00	545,000,000.00	-	-	0.0%	545,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF BOREHOLES, LATRINES AND SANITATION PROMOTION ETC	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025200100100 - Ministry of Water Resources,	TREE PLANTING, BOREHOLE DRILLING, SENSITIZATION ETC(ON BOARDING OF BENUE	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources,	REHABILITATION OF GREATER MAKURDI WATER WORKS	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025200100100 - Ministry of Water Resources,	REHABILITATION OF KATSINA ALA WATER WORKS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	RECTIFICATION OF NEW GRA MAKURDI	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	RECTIFICATION OF KATSINA-ALA MAIN TOWN	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	MAINTENANCE/REPAIRS OF OLD PIPE NETWORKS IN LOBI QUARTERS, OLD GRA, HIGH	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00	
025200100100 - Ministry of Water Resources,	TREE CROP SEEDLING PRODUCTION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
025200100100 - Ministry of Water Resources,	REHABILITATION OF 4NO. CENTRAL NURSERIES ACROSS THE STATE	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025200100100 - Ministry of Water Resources,	SENSITIZATION OF WORKSHOPS AND TRAININGS ACROSS THE STATE ON NUTRITION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025200100100 - Ministry of Water Resources,	PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
025200100100 - Ministry of Water Resources,	SETTING UP DATA COLLECTION COMPUTERS, SERVERS AND DEVELOP LOCAL	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025200100100 - Ministry of Water Resources,	EMISSIONS REDUCTION AND EARNING CARBON CREDIT BY INSTALLING 10 SOLAR	328,494,692.44	328,494,692.44	-	-	0.0%	328,494,692.44	
025200100100 - Ministry of Water Resources,	ACTIONS AGAINST CLIMATE TREATS: URBAN GREENING, LANDSCAPE AND ECO-	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
025200100100 - Ministry of Water Resources,	CONDUCT CONVENTION ON CLIMATE CHANGE, ON HOW TO COMBAT	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF BENUE STATE FLOOD FORECAST AND HYDROLOGIC SIMULATION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF FACILITIES FOR PREVENTION AND CONTROL OF INDUSTRIAL	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF FACILITIES FOR PREVENTION AND CONTROL OF WATER	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
025200100100 - Ministry of Water Resources,	CONSTRUCTION OF WASH FACILITIES AT UIKAM MARKET (DRILLING OF BOREHOLE,	680,000,000.00	680,000,000.00	34,008,300.00	34,008,300.00	5.0%	645,991,700.00	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND	579,443,784.16	579,443,784.16	-	-	0.0%	579,443,784.16	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF WATER FACILITIES (EXPANDED WATER AND	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND	192,824,938.20	192,824,938.20	3,780,000.00	7,904,000.00	4.1%	184,920,938.20	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND	361,868,257.70	361,868,257.70	-	-	0.0%	361,868,257.70	
025210300100 - Benue State Rural Water Supply and	REHABILITATION / REPAIRS OF WATER & HYGIENE FACILITIES	301,952,989.80	301,952,989.80	-	-	0.0%	301,952,989.80	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF WATER FACILITIES (BOREHOLES, TOILET AND	561,868,257.70	561,868,257.70	12,202,619.10	16,394,119.81	2.9%	545,474,137.89	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF 5NO. SOLAR MOTORISED BOREHOLE (SMBH) IN	88,280,000.00	88,280,000.00	-	-	0.0%	88,280,000.00	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF 5NO. SOLAR MOTORISED BOREHOLE (SMBH) IN	86,105,000.00	86,105,000.00	-	-	0.0%	86,105,000.00	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF 85NO. SOLAR MOTORISED BOREHOLE (5NO. PER	482,188,000.00	482,188,000.00	-	-	0.0%	482,188,000.00	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION AND PROVISION OF 15NO. SOLAR MOTORISED BOREHOLE IN 3NO.	87,560,000.00	87,560,000.00	-	-	0.0%	87,560,000.00	
025210300100 - Benue State Rural Water Supply and	HYGIENE PROMOTION - MENSTRUAL HYGIENE AND HYGIENE AWARENESS CREATION	236,630,052.76	236,630,052.76	-	-	0.0%	236,630,052.76	
025210300100 - Benue State Rural Water Supply and	VILLAGE LEVEL OPERATION AND MAINTENANCE (VLOM)	36,594,684.96	36,594,684.96	-	-	0.0%	36,594,684.96	
025210300100 - Benue State Rural Water Supply and	CONSTRUCTION OF 5NO. OF 2 COMPARTMENT IMPROVED LATRINES IN PUBLIC PLACE	573,396,174.00	573,396,174.00	-	-	0.0%	573,396,174.00	
025210300100 - Benue State Rural Water Supply and	REHABILITATION OF 1NO. WATER QUALITY ANALYSIS LABORATORY (PROCUREMENT	353,570,900.00	353,570,900.00	-	-	0.0%	353,570,900.00	
025210300100 - Benue State Rural Water Supply and	SUREWASE PROJECT IN 3 LGAs; GBOKO, OTUKPO AND BURUKU- WORLD BANK	662,914,180.00	662,914,180.00	-	-	0.0%	662,914,180.00	
025210300100 - Benue State Rural Water Supply and	REHABILITATION OF 115 DYSFUNCTIONAL HANDPUMP BOREHOLES ACROSS THE 23	64,170,824.00	64,170,824.00	-	-	0.0%	64,170,824.00	
025210300100 - Benue State Rural Water Supply and	RECURRING OF PLANNING MONITORING AND EVALUATION DEPARTMENT AT	2,140,000.00	2,140,000.00	-	-	0.0%	2,140,000.00	
025210300100 - Benue State Rural Water Supply and	NUT. 5 WASH SENSITIZATION AND AWARENESS CREATION ON BEST NUTRITION	128,000,000.00	128,000,000.00	-	-	0.0%	128,000,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. WAFTECH PORTABLE TESTING KIT	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. PALINTEST SOIL TESTING KIT	15,720,000.00	15,720,000.00	-	-	0.0%	15,720,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. HYDROCARBON TESTING KIT	382,010.00	382,010.00	-	-	0.0%	382,010.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. DISSOLVED OXYGEN	296,378.61	296,378.61	-	-	0.0%	296,378.61	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. WAGTECH METER	235,000.00	235,000.00	-	-	0.0%	235,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. PH METER	21,500.00	21,500.00	-	-	0.0%	21,500.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. CONDUCTIVITY METER	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. HYDROMETER	50,000.00	50,000.00	-	-	0.0%	50,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. ATOMIC SPECTROPHOTOMETER	2,976,960.00	2,976,960.00	-	-	0.0%	2,976,960.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. CO2 GAS DETECTOR	310,000.00	310,000.00	-	-	0.0%	310,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. KIELDA AUTOMATED NITROGEN	1,914,167.00	1,914,167.00	-	-	0.0%	1,914,167.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 1NO. HIGH PRECISION LIQUID	237,500.00	237,500.00	-	-	0.0%	237,500.00	
025210400100 - Benue State Environmental Sanitation	REHABILITATION OF 4NO. PUBLIC TOILETS: (i) NYSC Bus Stop, (ii) Wurukum Rice Mill,	74,556,000.00	74,556,000.00	-	-	0.0%	74,556,000.00	
025210400100 - Benue State Environmental Sanitation	REHABILITATION OF OFFICE BUILDING AT BENESA'S HEAD OFFICE IN MAKURDI	84,000,000.00	84,000,000.00	-	-	0.0%	84,000,000.00	
025210400100 - Benue State Environmental Sanitation	INSTALLATION OF INTERNET FOR BENESA OFFICE	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
025210400100 - Benue State Environmental Sanitation	PURCHASE OF 30NO. REFUSE BUCKETS	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00	
025210500100 - Benue State Agro-Climate and	PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
025210500100 - Benue State Agro-Climate and	PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR THE AGENCY	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00	
025210500100 - Benue State Agro-Climate and	PURCHASE OF AGRICULTURAL EQUIPMENT (POWER TILLERS, PLANTERS,	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
025210500100 - Benue State Agro-Climate and	PURCHASE OF TRUCKS (1NO. EXCAVATOR, 2NO. PAYLOADERS, 2NO. TIPPERS, 2NO.	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF SOLAR MOTORISED BOREHOLES ACROSS THE 3 SENATORIAL	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF MEDICINAL GARDENS AND OTHER AGRICULTURAL FACILITIES	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
025210500100 - Benue State Agro-Climate and	MAINTENANCE OF SMALL/MINI WATER SCHEMES ACROSS THE THREE SENATORIAL	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF ABATTOIRS WITH COLD ROOMS	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF PILOT DAMS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF MILK PROCESSING UNIT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF MILK COLLECTION POINT (SOLAR COLD) ROOM	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF AGRICULTURAL MACHINERY SHADE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
025210500100 - Benue State Agro-Climate and	CONSTRUCTION OF INSEMINATION / BREEDING CENTERS	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 1NO SPECIAL UTILITIES VEHICLE FOR THE PERMANENT SECRETARY	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 2NOS TOYOTA HILUX VANS FOR OPERATIONS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 1NO 18 SEATER BUS FOR MONITORING AND EVALUATION	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 2NOS SPEED BOATS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 6NO. SET OF SWIVEL CHAIRS, TABLE, 1NO. DIGITAL LOCK SAFE & FILE	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 16NO. MOTOR CYCLES FOR THE MINISTRY	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 1NO. 100KVA GASOLINE SUMEE SOUND PROOF GENERATOR FOR THE	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF 5NO. FIRE EXTINGUISHERS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	

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025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF SECURITY GADGETS FOR THE MINISTRY - CCTV, HANDHELD SCANNER,	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF DIVING EQUIPMENTS (SCUBA DIVING MASK, DIVING TANK, LUNG	30,123,000.00	30,123,000.00	-	-	0.0%	30,123,000.00	
025300100100 - Ministry of Marine and Blue Economy	PURCHASE OF MARINE ACCESSORIES AND SAFETY GEAR	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	REHABILITATION AND REPAIRS OF MINOR WORKS: PAINTING, SCREEDING &	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	WEBSITE DESIGN AND DIGITAL INFRASTRUCTURE (HOSTING, SECURITY, CONTENT	24,200,000.00	24,200,000.00	-	-	0.0%	24,200,000.00	
025300100100 - Ministry of Marine and Blue Economy	CONSTRUCTION OF WATER-WAY (DRAINAGES)	10,345,000.00	10,345,000.00	-	-	0.0%	10,345,000.00	
025300100100 - Ministry of Marine and Blue Economy	CONSTRUCTION OF COLD ROOMS AT THE RIVER BANK	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	TREE PLANTING ACROSS THE STATE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	WATER POLLUTION PREVENTION AND CONTROL	4,785,000.00	4,785,000.00	-	-	0.0%	4,785,000.00	
025300100100 - Ministry of Marine and Blue Economy	IDENTIFYING INNOVATIONS FOR THE USE SUSTAINABLE USE OF MARINE	5,460,000.00	5,460,000.00	-	-	0.0%	5,460,000.00	
025300100100 - Ministry of Marine and Blue Economy	COMPUTER SOFTWARE ACQUISITION (HOSTING, CONTENT MANAGEMET, E-REVENUE	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
025300100100 - Ministry of Marine and Blue Economy	MONITORING AND EVALUATION OF WATER WAYS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	PURCHASE OF 10NO. LG AIR CONDITIONERS FOR THE MINISTRY	484,484.77	484,484.77	-	-	0.0%	484,484.77	
025400100100 - Ministry of Cooperatives and Rural	SHELVES FOR VIDEO DOCUMENTARY AND ARCHIVES	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
025400100100 - Ministry of Cooperatives and Rural	PROCUREMENT / INSTALLATION OF 20NO. 33KVA TRANSFORMERS FOR THE 23 LGAs	495,000,000.00	495,000,000.00	-	-	0.0%	495,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF ATEKU SETTLEMENT IN GBOKO L.G.A	193,076,579.59	193,076,579.59	-	-	0.0%	193,076,579.59	
025400100100 - Ministry of Cooperatives and Rural	RURAL ELECTRIFICATION OF TOWNS, VILLAGES AND COMMUNITIES ACROSS THE 23-	806,085,222.41	806,085,222.41	783,359,200.18	783,359,200.18	97.2%	22,726,022.23	
025400100100 - Ministry of Cooperatives and Rural	COMPLETION OF EXTENSION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA-	343,984,186.24	343,984,186.24	-	-	0.0%	343,984,186.24	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF RURAL PROJECTS TATE CONSTITUENCIES (HOUSE OF ASSEMBLY	1,258,639,623.90	1,258,639,623.90	-	-	0.0%	1,258,639,623.90	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF TYOTSAR (MKOVUR)-UKYOUGH BRIDGE-PAKYA BRIDGE-AGBUDU-	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
025400100100 - Ministry of Cooperatives and Rural	REHABILITATION OF MINISTRY OF COOPERATIVES AND RURAL DEVELOPMENT	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF DOUBLE 2 BY 2 METRES BRIDGE ACROSS ANAVANDE ON TSE HUR	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS AKU	6,038,075.80	6,038,075.80	-	-	0.0%	6,038,075.80	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS GBAR	3,460,642.84	3,460,642.84	-	-	0.0%	3,460,642.84	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 3NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS MU STREAM	2,166,264.50	2,166,264.50	-	-	0.0%	2,166,264.50	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS SHINA	38,920,094.70	38,920,094.70	-	-	0.0%	38,920,094.70	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS MCHIRA	6,619,843.12	6,619,843.12	-	-	0.0%	6,619,843.12	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 1NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS UWACHAM	24,065,220.00	24,065,220.00	-	-	0.0%	24,065,220.00	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS URVAVASE	34,986,745.45	34,986,745.45	-	-	0.0%	34,986,745.45	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS GNUMABIA	51,123,705.70	51,123,705.70	-	-	0.0%	51,123,705.70	
025400100100 - Ministry of Cooperatives and Rural	CONSTRUCTION OF 2NO. SPAN REINFORCED CONCRETE BRIDGE ACROSS ORKEER	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF IBILIA-LOKPO AND IBILIA VILLAGE IN OJU LGA	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM MBAKAGE TO ZUGU AND UKPE SETTLEMENTS IN	193,793,907.74	193,793,907.74	-	-	0.0%	193,793,907.74	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM AKUSA JUNCTION TO SAINT PAUL CATHOLIC	183,793,907.74	183,793,907.74	-	-	0.0%	183,793,907.74	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM ANWAMBE TO ANSHA-VONGU AND TSE JIAGI IN	161,512,205.00	161,512,205.00	-	-	0.0%	161,512,205.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM DAUDU TO ORTESE VILLAGE AND COMMUNITIES	293,793,907.74	293,793,907.74	-	-	0.0%	293,793,907.74	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM TYOWANYE-IKYUME YUWA- JOOMBATYOUGH-	343,984,186.24	343,984,186.24	-	-	0.0%	343,984,186.24	
025400100100 - Ministry of Cooperatives and Rural	INSTALLATION AND UPGRADE OF TRANSFORMER AT BENUE STATE CIVIL SERVICE	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	INSTALLATION AND UPGRADE OF TRANSFORMER AT FEDERAL PAY OFFICE IN	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF TSE AB-IHOM-TSE GHEM VILLAGES OF 9KM IN GUMA LGA	254,914,417.58	254,914,417.58	-	-	0.0%	254,914,417.58	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM ADOKA TO IKYANDE IN GWER WEST	299,259,693.52	299,259,693.52	-	-	0.0%	299,259,693.52	
025400100100 - Ministry of Cooperatives and Rural	REHABILITATION AND INSTALLATION OF TRANSFORMERS AT ABOMSTE BAKUNGU	129,000,000.00	129,000,000.00	-	-	0.0%	129,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	PURCHASE OF TOYOTA HILLUX VAN FOR THE DEPARTMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	SENSITISATION OF COMMUNITY AND RURAL DWELLERS ON GOVERNMENT POLICIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	COMMUNITY DAY CELEBRATION WORLD WIDE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM ABAKPA TO TOFI VILLAGE IN BURUKU LGA	89,500,000.00	89,500,000.00	-	-	0.0%	89,500,000.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY TO TOR AJILA MBAKYAMBE AND MBAKYUNDU VILLAGES,	162,000,200.00	162,000,200.00	-	-	0.0%	162,000,200.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM ANZA TO NKST GBERINDYER TO RCM AKEM,	135,200,000.00	135,200,000.00	-	-	0.0%	135,200,000.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF RURAL ELECTRIFICATION FROM UKPAM TO UMENGER WITH	201,259,684.52	201,259,684.52	-	-	0.0%	201,259,684.52	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY TO IPOLE UTIKPI-IFEYI VILLAGES IN OTUKPO LGA	47,000,000.00	47,000,000.00	-	-	0.0%	47,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	EXTENSION OF ELECTRICITY FROM AJIO (MBAPE) TO KOTI AND BRANCH (MBAKAAN)	99,075,026.00	99,075,026.00	-	-	0.0%	99,075,026.00	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF MBAGHO AREA B NYORGUNGU SETTLEMENT IN MAKURDI LGA	11,551,239.78	11,551,239.78	-	-	0.0%	11,551,239.78	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF CHIA SETTLEMENT AND VILLAGES IN TARKA LGA	128,500,750.06	128,500,750.06	-	-	0.0%	128,500,750.06	
025400100100 - Ministry of Cooperatives and Rural	TRANSFORMER REPLACEMENT AND UPGRADE IN ARMY RETIREMENT ESTATE, NORTH	68,000,000.00	68,000,000.00	-	-	0.0%	68,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	ELECTRIFICATION OF BEGHA VILLAGE IN TARKA LGA	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
025400100100 - Ministry of Cooperatives and Rural	PROJECT 276- INFRASTRUCTURAL DEVELOPMENT FOR ALL THE COUNCIL WARDS IN	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
025400200100 - Benue State Urban Development Board	PURCHASE OF TRUCKS: PURCHASE OF PAY LOADER (1 NO), GRADER (1 NO),	261,621,775.45	261,621,775.45	-	-	0.0%	261,621,775.45	
025400200100 - Benue State Urban Development Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY	4,844,847.69	4,844,847.69	2,105,000.00	3,665,000.00	75.6%	1,179,847.69	
025400200100 - Benue State Urban Development Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY	11,627,634.46	11,627,634.46	-	-	0.0%	11,627,634.46	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
025400200100 - Benue State Urban Development Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY	4,844,847.69	4,844,847.69	1,560,000.00	1,560,000.00	32.2%	3,284,847.69	
025400200100 - Benue State Urban Development Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY	968,969.54	968,969.54	-	-	0.0%	968,969.54	
025400200100 - Benue State Urban Development Board	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF NEWLY	1,937,939.08	1,937,939.08	-	-	0.0%	1,937,939.08	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - DEMOLITION OF LEGAL STRUCTURES TO	19,379,390.77	19,379,390.77	-	-	0.0%	19,379,390.77	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION / PROVISION OF ROADS - CONSTRUCTION OF ACCESS ROAD AT	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
025400200100 - Benue State Urban Development Board	CONSTRUCTION OF ICT INFRASTRUCTURES: DIGITALIZATION OF OPERATIONS OF	67,827,867.71	67,827,867.71	-	-	0.0%	67,827,867.71	
025400200100 - Benue State Urban Development Board	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: RENOVATION OF 3 NO. OLD	4,844,847.69	4,844,847.69	1,828,000.00	4,066,910.00	83.9%	777,937.69	
026000100100 - Ministry of Lands, Survey and Solid	PURCHASE OF 7NO. CHAIRS, 7NO. TABLE, 1NO.SAFE, 7NO.FILE CABINET,	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	ACQUISITION OF LAND: BALANCE OF PAYMENT FOR AQISITION OF NMPC LAND BY	16,956,970.00	16,956,970.00	-	-	0.0%	16,956,970.00	
026000100100 - Ministry of Lands, Survey and Solid	ACQUISITION OF LAND BY STATE GOVERNMENT FOR MAKURDI INTERNATIONAL	10,000,000,000.00	10,000,000,000.00	-	-	0.0%	10,000,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	RENOVATION OF MINISTRY OF LANDS HQTRS IN COLLABORATION WITH MOWMBUD	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	RESEARCH AND DEVELOPMENT OF UPDATE OF TOPOGRAPHICAL MAPS BY ML&SURVEY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	RE-ALLOCATION OF LAND BY STATE GOVERNMENT/ LAND COMPENSATION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	DURABLE SOLUTION: ACQUISITION OF LANDS FOR DISPLACED PERSONS - IDP - BY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	ACQUISITION OF LANDS FOR PRODUCING/PRODUCTION OF LAYOUTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	REHABILITATION AND DESIGNING OF TOWNS AND CITIES FOR URBAN	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	PURCHASE OF 3NO FIELD VEHICLES (TOYOTA HILUX VAN 2023 MODEL) FOR 3	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	PURCHASE OF 5NO HANDHELD GPS FOR FIELD SURVEY BY PLANNING DEPT.	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	PURCHASE OF 6NO DIFFERENTIAL GPS FOR FIELD SURVEY BY SURVEY DEPT.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
026000100100 - Ministry of Lands, Survey and Solid	RENOVATION OF MINISTRY OF LANDS ZONAL OFFICES IN GBOKO, OTUKPO & ADIKPO	14,534,543.08	14,534,543.08	-	-	0.0%	14,534,543.08	
026000100100 - Ministry of Lands, Survey and Solid	PROVISION OF ICT INFRASTRUCTURES (SERVERS, STORAGE SYSTEMS,	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026000200100 - Benue State Geographic Information	PURCHASE OF LAND(200 BY 200) FOR CONSTRUCTION OF BENGIS OFFICES ACROSS	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00	
026000200100 - Benue State Geographic Information	PURCHASE OF 6NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, 1NO. SET OF	14,897,200.00	14,897,200.00	-	-	0.0%	14,897,200.00	
026000200100 - Benue State Geographic Information	CONSTRUCTION OF A 30MW SOLAR POWER PLANT FOR BENGIS OFFICE	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
026000200100 - Benue State Geographic Information	URBAN AND RURAL LAND DIGITIZATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
026000200100 - Benue State Geographic Information	CONSTRUCTION OF ELECTRICITY 33KV FOR THE OFFICE	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
026000300100 - Bureau for Mines and Solid Minerals	ACQUISITION OF LAND FOR BUREAU OF SOLID MINERALS	82,000,000.00	82,000,000.00	-	-	0.0%	82,000,000.00	
026000300100 - Bureau for Mines and Solid Minerals	PURCHASE OF 7NO. TOYOTA HILUX VANS 2024 MODEL FOR THE BUREAU	850,000,000.00	850,000,000.00	-	-	0.0%	850,000,000.00	
026000300100 - Bureau for Mines and Solid Minerals	PURCHASE BUSES 1NO TOYOTA BIG BUMPER BUS 2024 MODEL	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
026000300100 - Bureau for Mines and Solid Minerals	PURCHASE OF 2NO. CHAIRS, 2NO. TABLES, 1NO. SAFE, 1NO FILE CABINET, 1NO.	4,900,000.00	4,900,000.00	-	-	0.0%	4,900,000.00	
026000300100 - Bureau for Mines and Solid Minerals	PURCHASE OF SOLID MINERAL EQUIPMENT(3AW CRUSHERS, CON CRUSHERS, BALL	2,968,000.00	2,968,000.00	-	-	0.0%	2,968,000.00	
026000300100 - Bureau for Mines and Solid Minerals	RESEARCH AND DEVELOPMENT ON UPDATE OF GEOLOGICAL MAPS/MINERAL MAPS OF	19,800,000.00	19,800,000.00	-	-	0.0%	19,800,000.00	
026000300100 - Bureau for Mines and Solid Minerals	MONITORING AND SUPERVISING ALL MINING SITES IN BENUE STATE	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF TRUCKS: PURCHASE OF 2 TIPPERS TRUCKS FOR BENUE GEO-MINING	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF TRUCKS: PURCHASE OF 10 NO. 10 TYRE (Howo Sinotruk 371) TRUCK	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF POWER GENERATING SET: PURCHASE OF SOUND PROOF 250KVA	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF EXCAVATOR MACHINE	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF EXCAVATOR MACHINE	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 1NO. CRUSHER MACHINE (3PG-	485,000,000.00	485,000,000.00	-	-	0.0%	485,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 1NO. WAGON DRILL (TOP	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 1NO. PAYLOADER MACHINE	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 1 NO. WELDING MACHINE (HI-	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF 2 NO. DREDGER MACHINE (KD-	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE / ACQUISITION OF LAND AND DUMPSITES DEVELOPMENT FOR BENUE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF 1 NO. TOYOTA HILUX OFFICIAL OPERATIONAL MOTOR VEHICLE 2023	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF 10NO. OFFICE FURNITURE AND FITTINGS (SWIVEL CHAIRS AND	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF SURVEYING EQUIPMENT: EXPLORATION AND GEOLOGICAL SURVEY	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: RAW MATERIALS PROCESSING PLANT AND	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF COMPUTERS: IT SYSTEMS AND TECHNOLOGY INFRASTRUCTURE (HP	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	PURCHASE OF INDUSTRIAL EQUIPMENT: MINING EQUIPMENT AND MACHINERY FOR	1,100,000,000.00	1,100,000,000.00	-	-	0.0%	1,100,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	RESEARCH AND DEVELOPMENT: IDENTIFICATION, ANALYSIS OF SAMPLES AND	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	RESEARCH AND DEVELOPMENT: MAPPING AND BEACONING OF MINING TITLE SITES IN	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
026000400100 - Benue Geo-Mining Company Limited	MONITORING AND EVALUATION: ESTABLISHMENT OF SEISMIC MONITORING	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF 1NO. TOYOTA HILUX VAN 2025 MODEL FOR OFFICIAL USE	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
031801100100 - Benue State Judicial Service Commission	PURCHASE OF 3NO. OFFICE EXECUTIVE RECLINE CHAIR-MULTI, 30NO. YF AVERY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF THREE (3) COMPUTERS (HP INTEL DESKTOP) FOR THE OFFICE OF THE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF THREE (3) COMPUTERS PRINTERS (HP LASER JET P2035)	2,050,000.00	2,050,000.00	-	-	0.0%	2,050,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF ONE PHOTOCOPIING MACHINE (SHARP AR-6020V)	2,400,000.00	2,400,000.00	-	-	0.0%	2,400,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF THREE SHREDDING MACHINES	700,000.00	700,000.00	-	-	0.0%	700,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF ONE (1) SCANNER (HP SCANJET PRO 2500F1) FOR THE OFFICE OF THE	450,000.00	450,000.00	-	-	0.0%	450,000.00	
031801100100 - Benue State Judicial Service Commission	CONSTRUCTION OF JUDICIAL SERVICE COMMISSION SECRETARIATE BUILDING AT HIGH	10,000,000.00	10,000,000.00	8,932,600.00	8,932,600.00	89.3%	1,067,400.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF 1NO. 650KVA MIKANO SOUND PROOF GENERATOR FOR COMMISSION,	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
031801100100 - Benue State Judicial Service Commission	SOLAR INSTALLATION SYSTEM FOR THE COMMISSION	34,351,373.68	34,351,373.68	8,093,000.00	8,093,000.00	23.6%	26,258,373.68	
031801100100 - Benue State Judicial Service Commission	INSTALLATION OF CCTV CAMERAS AT THE SECRETARIAT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
031801100100 - Benue State Judicial Service Commission	PURCHASE OF 4NO. TOYOTA CORALLA 2025 MODEL FOR THE PERMENANT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
031805100100 - High Court of Justice	PURCHASE OF 3 OFFICE BUILDINGS	922,334,931.39	922,334,931.39	-	-	0.0%	922,334,931.39	
031805100100 - High Court of Justice	PURCHASE OF 8NO. HONDA MOTOR CYCLES FOR DESPATCH RIDERS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
031805100100 - High Court of Justice	PURCHASE OF 18NO. TOYOTA PRADO 2024 MODEL	2,044,775,225.41	2,044,775,225.41	-	-	0.0%	2,044,775,225.41	
031805100100 - High Court of Justice	PURCHASE OF 2NO POOL VEHICLE (TOYOTA HILUX VAN 2024 MODEL) AND MONETARY	218,526,685.47	218,526,685.47	-	-	0.0%	218,526,685.47	
031805100100 - High Court of Justice	PURCHASE BUSES: 2NO TOYOTA BIG BUMPER BUS 2024 MODEL	104,000,000.00	104,000,000.00	-	-	0.0%	104,000,000.00	
031805100100 - High Court of Justice	PURCHASE OF 22NO. SET CHAIRS AND 8NOS OFFICE TABLES	300,145,590.35	300,145,590.35	21,500,000.00	30,642,000.00	10.2%	269,503,590.35	
031805100100 - High Court of Justice	PURCHASE OF 48NOS LAPTOP COMPUTERS.	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF 1NO. CEREMONIAL COURT	500,000,000.00	500,000,000.00	-	19,922,800.00	4.0%	480,077,200.00	
031805100100 - High Court of Justice	CONSTRUCTION OF UPPER AREA COURT ICHOL, NYIEV TIEV, KWANDE LGA	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF CHIEF MAGISTRATE COURT & UPPER AREA COURT VANDEIKYA	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF UPPER AREA COURT, TSE- KUCHA, GBOKO LGA	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF ADMINISTRATIVE BLOCK AND TOILET AT GRADE 1 AREA COURT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF HIGH COURT, VANDEIKYA	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF AREA COURT ANWASE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF UPPER AREA COURT, ABINSI	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF HIGH COURT, OJU	300,000,000.00	300,000,000.00	35,256,577.00	35,256,577.00	11.8%	264,743,423.00	
031805100100 - High Court of Justice	PURCHASE OF 48 NO. SHREDDING MACHINES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF 1NO.MULTI-PURPOSE DOOR COURT,AT HIGH COURT HEAD	300,000,000.00	300,000,000.00	13,544,640.00	13,544,640.00	4.5%	286,455,360.00	
031805100100 - High Court of Justice	CONSTRUCTION OF HIGH COURT APA, APA LGA	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF 1NO. ADMIN BLOCK FOR PROJECT UNIT, HIGH COURT MAKURDI	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION OF 3NOS JUDGES OFFICIAL RESIDENCE AT EACH OF THE	300,000,000.00	300,000,000.00	122,719,000.00	122,719,000.00	40.9%	177,281,000.00	
031805100100 - High Court of Justice	RENOVATION OF 6NOS HIGH COURT OFFICES AT MAKURDI	500,000,000.00	500,000,000.00	99,000,000.00	275,000,000.00	55.0%	225,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF THE BURNT DOWN HIGH COURT AT SANKERA.	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF GRADE 1 AREA COURT OGWULE-KADUNA, AGATU LGA.	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF GRADE 1 AREA COURT AKPAGHER	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF GRADE 1 AREA COURT IKPAYONGO	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF CHIEF MAGISTRATE COURT OBARIKE-ITO, OBI LGA	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	RENOVATION OF UPPER AREA COURT OBARIKE-ITO, OBI LGA	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
031805100100 - High Court of Justice	RENOVATION/EXPANSION OF STORE UNIT, HIGH COURT MAKURDI.	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
031805100100 - High Court of Justice	PURCHASE/INSTALLATION OF CCTV/SECURITY MACHINERY AT HIGH COURT	80,000,000.00	80,000,000.00	1,650,000.00	1,650,000.00	2.1%	78,350,000.00	
031805100100 - High Court of Justice	PURCHASE OF SOLAR PANELS AND INVERTER FOR HIGH COURT MAKURDI	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
031805100100 - High Court of Justice	PURCHASE OF 2NOS HP COLOUR LJ ENT. MFP 5800zF ALL-IN-ONE PRINTER AND 2NOS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
031805100100 - High Court of Justice	CONSTRUCTION/PROVISION OF WATER FACILITIES AT HIGH COURT OTUKPO AND	10,000,000.00	10,000,000.00	1,500,000.00	1,500,000.00	15.0%	8,500,000.00	
031805200100 - Customary Court of Appeal	PURCHASE OF MOTOR VEHICLES: 4 NO. TOYOTA LAND CRUISER- SUV 2024 MODEL	710,000,000.00	710,000,000.00	-	-	0.0%	710,000,000.00	
031805200100 - Customary Court of Appeal	PURCHASE OF BUSES: 1 NO. BUSE FOR OFFICIAL USE (HUMMER BUS) 18 SEATER	162,360,000.00	162,360,000.00	-	-	0.0%	162,360,000.00	
031805200100 - Customary Court of Appeal	PURCHASE OF OFFICE FURNITURES: 16 NO. CHAIRS, 8 NO. TABLES, 3 SAFE/FILE	144,795,823.79	144,795,823.79	7,720,285.25	18,045,434.75	12.5%	126,750,389.04	
031805200100 - Customary Court of Appeal	PURCHASE OF 8 NO. COMPUTERS (HP ALL-IN-ONE DESKTOP) & 2NO. HP LAP TOP FOR	10,000,000.00	10,000,000.00	-	1,530,000.00	15.3%	8,470,000.00	
031805200100 - Customary Court of Appeal	PURCHASE OF 5 NO. PRINTERS (HP LASER-JET PRO M4040 PRINTER) FOR THE OFFICE	12,716,802.80	12,716,802.80	-	-	0.0%	12,716,802.80	
031805200100 - Customary Court of Appeal	PURCHASE OF 3 NO. PHOTOCOPIING MACHINES (SHARP AR 6020) FOR THE OFFICE	16,815,279.60	16,815,279.60	-	-	0.0%	16,815,279.60	
031805200100 - Customary Court of Appeal	PURCHASE OF 3 NO. SHREDDING MACHINES (MODEL JP - 880C) FOR THE OFFICE OF	8,560,001.40	8,560,001.40	-	-	0.0%	8,560,001.40	
031805200100 - Customary Court of Appeal	PURCHASE OF 5 NO. SCANNERS (CANNON SCANNER-JUDE 120) FOR THE OFFICE OF	4,224,001.40	4,224,001.40	-	-	0.0%	4,224,001.40	
031805200100 - Customary Court of Appeal	PURCHASE OF 1 NO. GENERATOR SET 200 KVA PERKINS GENERATING SET-	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00	
031805200100 - Customary Court of Appeal	PURCHASE OF CCTV, METAL DETECTORS AT THE COURT & JUDGES QUARTERS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
031805200100 - Customary Court of Appeal	COMPLETION OF OFFICE DUPLEX	300,000,000.00	300,000,000.00	27,885,700.00	28,135,700.00	9.4%	271,864,300.00	
031805200100 - Customary Court of Appeal	CONSTRUCTION ADDITIONAL 1 UNIT DUPLEX AT JUDGES QUARTERS	370,202,958.00	370,202,958.00	-	-	0.0%	370,202,958.00	
031805200100 - Customary Court of Appeal	ADDITIONAL BORE HOLE AT JUDGES QUARTERS	8,126,012.00	8,126,012.00	-	-	0.0%	8,126,012.00	
031805200100 - Customary Court of Appeal	RENOVATION OF JUDGES QUARTERS	86,330,000.00	86,330,000.00	-	-	0.0%	86,330,000.00	
031805200100 - Customary Court of Appeal	CONSTRUCTION COST OF ICT CENTRE @ N300,000,000	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
031805200100 - Customary Court of Appeal	RENOVATION OF OFFICE BUILDINGS AT COURT PREMISES	98,400,000.00	98,400,000.00	-	-	0.0%	98,400,000.00	
032600100100 - Ministry of Justice and Public Order	PURCHASE OF PHOTOCOPYING MACHINES; PURCHASE OF 4NO. SHARP	29,069,086.16	29,069,086.16	-	-	0.0%	29,069,086.16	
032600100100 - Ministry of Justice and Public Order	CONSTRUCTION / PROVISION OF AREA CHAMBER OFFICE BUILDINGS AT OTUKPO	13,778,746.84	13,778,746.84	-	-	0.0%	13,778,746.84	
032600100100 - Ministry of Justice and Public Order	CONSTRUCTION / PROVISION OF AREA CHAMBER OFFICE BUILDINGS AT K/ALA	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
032600100100 - Ministry of Justice and Public Order	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS COMPLEX AT HQTRS.	830,049,445.58	830,049,445.58	-	-	0.0%	830,049,445.58	
032600100100 - Ministry of Justice and Public Order	CONSTRUCTION / PROVISION OF FENCING INFRASTRUCTURE AT PERMANENT SITE	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
051400100100 - Ministry of Women Affairs and Social	RENOVATION OF 23 DIVISIONAL SOCIAL WELFARE OFFICES IN BENUE STATE	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00	
051400100100 - Ministry of Women Affairs and Social	DATA CAPTURING / STWG COORDINATION PROGRAMME IN BENUE STATE	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
051400100100 - Ministry of Women Affairs and Social	WOMEN PEACE & SECURITY PROGRAMME AIMED AT PREVENTING AND ENSURING	31,007,025.24	31,007,025.24	-	-	0.0%	31,007,025.24	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL DAY OF THE GIRL CHILD-ACCESS TO EMPOWERMENT, EDUCATION,	3,875,878.15	3,875,878.15	-	-	0.0%	3,875,878.15	
051400100100 - Ministry of Women Affairs and Social	INCREASE OF RISK OF CHILD MARRIAGE, SEXUAL VIOLENCE AND MATERNAL	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00	
051400100100 - Ministry of Women Affairs and Social	REHABILITATION OF MAMA ABAYOL OPHANAGE HOME, MAKURDI	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
051400100100 - Ministry of Women Affairs and Social	RENOVATION OF JUVINILE REMAND HOME, GBOKO	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
051400100100 - Ministry of Women Affairs and Social	NUT.2. MIYON: TRAIN CAREGIVERS IN OPHANAGES IN THE STATE ON ASSESSMENT	5,185,600.00	5,185,600.00	-	-	0.0%	5,185,600.00	
051400100100 - Ministry of Women Affairs and Social	NUT.2.SP: SENSITIZATION OF CARE FOR THE ELDERLY TO MEET THEIR NUTRITIONAL	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL DAY OF THE FAMILY (JULY)	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL DAY OF THE ELDERLY (OCT)	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00	
051400100100 - Ministry of Women Affairs and Social	ESTABLISHMENT OF CHILDRENS PARLIAMENT OPERATIONS USING DEMOCRATIC	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
051400100100 - Ministry of Women Affairs and Social	NATIONAL CHILDRENS DAY CELEBRATION (MAY)	29,000,000.00	29,000,000.00	-	-	0.0%	29,000,000.00	
051400100100 - Ministry of Women Affairs and Social	PRODUCTION AND SHARING OF THE CHILD RIGHTS LAW 2008, LGAS AND	5,600,000.00	5,600,000.00	-	-	0.0%	5,600,000.00	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL WOMENS DAY (MARCH)	117,200,000.00	117,200,000.00	-	-	0.0%	117,200,000.00	
051400100100 - Ministry of Women Affairs and Social	16 DAYS OF ACTIVISM (NOV.-DEC.) ADVOCATING FOR COLLECTIVE ACTION TO	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL PEACE DAY (24TH SEPT.)	27,500,000.00	27,500,000.00	-	-	0.0%	27,500,000.00	
051400100100 - Ministry of Women Affairs and Social	INTERNATIONAL DAY FOR RURAL WOMEN (12ND OCT)	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00	
051400100100 - Ministry of Women Affairs and Social	FIRST LADIES FOOD BANK INITIATIVE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051400100100 - Ministry of Women Affairs and Social	WORLD AUTISM AWARENESS DAY	8,350,000.00	8,350,000.00	-	-	0.0%	8,350,000.00	
051400100100 - Ministry of Women Affairs and Social	RENOVATION OF PAULINE MAKKA DEVELOPMENT CENTRE	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051400100100 - Ministry of Women Affairs and Social	RENOVATION OF 23 DIVISIONAL OFFICES IN THE STATE	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00	
051400100100 - Ministry of Women Affairs and Social	CONSTRUCTION OF 3 INTEGRATED WIDOWS AND ORPHANS EMPOWERMENT CENTRE	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
051400100100 - Ministry of Women Affairs and Social	CHILD PROTECTION	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00	
051405100100 - Benue State Rehabilitation Board, Apr	CONSTRUCTION OF 1 NO. SKILL ACQUISITION CENTRE FOR THE DISABLED AT	391,555,244.54	391,555,244.54	-	-	0.0%	391,555,244.54	
051405200100 - Benue State Community and Social	INSTALLATION OF 10KVA SOLAR ELECTRICITY COMMUNITY AND SOCIAL	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051405200100 - Benue State Community and Social	DRILLING OF 1NO MOTORIZED BOREHOLE FOR OFFICE PREMISES COMMUNITY AND	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00	
051405200100 - Benue State Community and Social	REINFORCEMENT AND SECURITY FITTINGS ON CSDA FENCE AND GATE	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00	
051405200100 - Benue State Community and Social	PROCUREMENT AND DEPLOYMENT OF INTERNET BROADBAND	7,213,025.00	7,213,025.00	-	-	0.0%	7,213,025.00	
051700100100 - Ministry of Education and Knowledge	CONDUCT FAMILY LIFE HEALTH EDUCATION (FLHE) AND MONITORING & EVALUATION	1,745,432.66	1,745,432.66	-	-	0.0%	1,745,432.66	
051700100100 - Ministry of Education and Knowledge	CONDUCT ADOLESCENT GIRL CHILD EDUCATION AND MENSTRUAL HEALTH	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051700100100 - Ministry of Education and Knowledge	MONITORING AND WHOLE SCHOOL EVALUATION ACROSS THE STATE	3,000,000.00	3,000,000.00	-	700,000.00	23.3%	2,300,000.00	
051700100100 - Ministry of Education and Knowledge	NUT.4.HRN THREE DAY CAPACITY BUILDING OF 300 NUTRITION AND PHYSICAL &	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051700100100 - Ministry of Education and Knowledge	CONVERSION/REHABILITATION OF 13 NOS. PUBLIC SECONDARY SCHOOLS TO	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
051700100100 - Ministry of Education and Knowledge	CONSTRUCTION OF 36 NOS. CLASSROOMS, 11NOS. WORKSHOPS, 4 NOS.	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051700100100 - Ministry of Education and Knowledge	RENOVATION OF 16 NOS. GOVERNMENT SCHOOLS AND COLLEGES IN BENUE STATE	1,000,062,006.34	1,000,062,006.34	-	-	0.0%	1,000,062,006.34	
051700100100 - Ministry of Education and Knowledge	SAFE SCHOOLS INITIATIVES TO PROTECT SCHOOLS ENVIRONMENT FROM ATTACKS,	54,675,864.90	54,675,864.90	-	44,400,000.00	81.2%	10,275,864.90	
051700100100 - Ministry of Education and Knowledge	FURNISHING OF 73 NOS. COUNSELLING UNITS IN THE 73 NOS. COUNSELLING UNITS	278,210.62	278,210.62	-	-	0.0%	278,210.62	
051700100100 - Ministry of Education and Knowledge	PROCUREMENT OF 20 NOS. BRAILLE MACHINES FOR SPECIAL NEEDS STUDENTS IN	250,000.00	250,000.00	-	-	0.0%	250,000.00	
051700100100 - Ministry of Education and Knowledge	REHABILITATION OF GOVERNMENT SECONDARY SCHOOL, 401 SPECIAL FORCES,	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051700100100 - Ministry of Education and Knowledge	SURVEY OF THE STATUS AND INFRASTRUCTURAL DEVELOPMENT OF PUBLIC AND	3,946,024.18	3,946,024.18	-	-	0.0%	3,946,024.18	
051700100100 - Ministry of Education and Knowledge	STEP-DOWN TRAINING ON ACCELERATED BASIC EDUCATION PROGRAM IN IDPs AND	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
051700100100 - Ministry of Education and Knowledge	TRACKING OF EDUCATIONAL PROJECT FUND AND INSPECTION OF SCHOOLS ACROSS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Education and Knowledge	CONSTRUCTION OF MODEL SECONDARY SCHOOLS THROUGH GOV. ALIA'S SPECIAL	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
051700100100 - Ministry of Education and Knowledge	MONITORING AND EVALUATION OF TERTIARY INSTITUTIONS IN THE STATE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Education and Knowledge	NATIONAL OLYMPIAD COMPETITION:A THREE STAGE COMPETITION	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	COWBELL, INTERSWITCH SPAK 5.0 NATIONAL SCIENCE COMPETITION: A THREE	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	NNPC NATIONAL SCIENCE QUIZ COMPETITION:A FOUR STAGE COMPETITION FROM	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	MATHEMATICS CONTEST NIGERIA:A THREE STAGE COMPETITION	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	JET'S NATIONAL COMPETITION POPULARIZING SCIENCE AMONG STUDENTS A THREE	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	STAN ANNUAL NATIONAL CONFERENCE: SPONSORSHIP OF ELEVEN (11) MINISTRY	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051700100100 - Ministry of Education and Knowledge	BENUE SCIENCE TALENT HUNT:TO HUNT FOR BEST BRAINS FROM 3 SENATORIAL	300,000.00	300,000.00	-	-	0.0%	300,000.00	
051700100100 - Ministry of Education and Knowledge	STAN SUBJECT PANEL PROGRAMME: SPONSORSHIP OF NINE (9) MINISTRY OFFICERS	200,000.00	200,000.00	-	-	0.0%	200,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051700100100 - Ministry of Education and Knowledge	MAN NATIONAL PROGRAMME: SPONSORSHIP OF MAN OFFICIALS & MINISTRY	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	TEACHER VOCATIONAL COURSE: TRAIN THE TRAINERS STM & ENGLISH LANGUAGE AT	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	SSCE MONITORING ACROSS THE 23 LGA OF THE STATE: OTHER MONITORING	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Education and Knowledge	NATIONAL SCHOOL FOOTBALL CHAMPIONSHIP SCHOOL CUP U-15	100,000.00	100,000.00	-	-	0.0%	100,000.00	
051700100100 - Ministry of Education and Knowledge	ADMINISTRATIVE SEMINAR/STAKEHOLDERS FORUM, LAGOS	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	MILO SCHOOL BASKETBALL CHAMPIONSHIP 2026 EDITION	100,000.00	100,000.00	-	-	0.0%	100,000.00	
051700100100 - Ministry of Education and Knowledge	SCHOOL ATHLETIC CELEBRATION 2026	100,000.00	100,000.00	-	-	0.0%	100,000.00	
051700100100 - Ministry of Education and Knowledge	NATIONAL SCHOOL CROSS COUNTRY	100,000.00	100,000.00	-	-	0.0%	100,000.00	
051700100100 - Ministry of Education and Knowledge	SPORT ADVOCACY CAMPAIGN	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051700100100 - Ministry of Education and Knowledge	MTN CHAMP ABUJA 2026	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	TEACHERS CAPACITY BUILDING TRAINING	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051700100100 - Ministry of Education and Knowledge	NATIONAL SCHOOL SWIMMING CUP F.I.S.H	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	SPORT QUIZ LAGOS	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	PURCHASE OF 2 NO UPS POWER BANK	80,000.00	80,000.00	-	-	0.0%	80,000.00	
051700100100 - Ministry of Education and Knowledge	PURCHASE OF 5 NO STANDING FANS	100,000.00	100,000.00	-	-	0.0%	100,000.00	
051700100100 - Ministry of Education and Knowledge	IN-SCHOOL AGRICULTURE: MONITOR ESTABLISHMENT OF SCHOOL FARMS/PLANTING	200,000.00	200,000.00	-	-	0.0%	200,000.00	
051700100100 - Ministry of Education and Knowledge	PURCHASE OF 11,137 COPIES OF TEACHING CURRICULUM IN 37 SUBJECTS	26,000,000.00	26,000,000.00	80,515,600.00	102,740,543.88	395.2%	- 76,740,543.88	
051700100100 - Ministry of Education and Knowledge	DEVELOPMENT OF CURRICULUM IN INDIGENOUS LANGUAGES	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051700100100 - Ministry of Education and Knowledge	COORDINATION & MONITORING OF DEBATE, QUIZ, DRAMA & SPELLING BEE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Education and Knowledge	CONDUCT OF BOOK REVIEW EXERCISE TO PRODUCE LIST OF APPROVED TEXTBOOKS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00	
051700100100 - Ministry of Education and Knowledge	DEVELOPMENT OF A 1 MW SOLAR MINI-GRID FOR FATHER ADASU UNIVERSITY,	117,000,000.00	117,000,000.00	-	-	0.0%	117,000,000.00	
051700100100 - Ministry of Education and Knowledge	DEVELOPMENT OF A 13 MW SOLAR MINI-GRID FOR 13 GOVERNMENT TECHNICAL	118,236,148.68	118,236,148.68	-	-	0.0%	118,236,148.68	
051700100100 - Ministry of Education and Knowledge	CONDUCT OF ANNUAL INSPECTIONS OF APPROVED SCHOOLS ACROSS THE STATE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051700100100 - Ministry of Education and Knowledge	DEVELOPMENT OF GUIDELINE MANUALS FOR SCHOOL ESTABLISHMENT (BASIC &	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
051700100100 - Ministry of Education and Knowledge	EDUCATION STAKEHOLDERS MONTHLY COORDINATION MEETINGS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051700100100 - Ministry of Education and Knowledge	REHABILITATION OF SCHOOLS IN ICHWA, MAKURDI LGA, BENUE STATE - MINISTRY	500,000,000.00	500,000,000.00	2,200,000.00	2,200,000.00	0.4%	497,800,000.00	
051700100100 - Ministry of Education and Knowledge	RENOVATION PROJECT AT USHA LGEA COMMUNITY SCHOOL, OBAGAI, AGATU LGA -	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
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	89,837,565.00	89,837,565.00	15.0%	510,162,435.00	
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	7,433,020.00	7,433,020.00	148.7%	- 2,433,020.00	
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	134,526,012.24	439,344,853.34	49.4%	490,655,146.66	
051700300100 - Benue State Universal Basic Education	MONITORING AND EVALUATION: SCHOOLS MONITORING, SUPERVISION AND	140,489,333.33	140,489,333.33	25,780,182.48	34,356,372.38	24.5%	106,132,960.95	
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	12,374,000.00	12,374,000.00	6.2%	187,626,000.00	
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	492,398,527.20	492,398,527.20	17.8%	2,267,601,472.80	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 50NO. BAJAJ MOTOCYCLE FOR QUATITY ASSURANCE OFFICERS	100,000,000.00	100,000,000.00	85,060,410.50	85,060,410.50	85.1%	14,939,589.50	
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	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 SECTED SCHOOLS ACROSS THE STATE	73,000,000.00	73,000,000.00	101,917,276.36	101,917,276.36	139.6%	- 28,917,276.36	
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	57,180,000.00	57,180,000.00	28.6%	142,820,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 3,000 NOS. POWER BANKS	100,000,000.00	100,000,000.00	227,711,399.40	227,711,399.40	227.7%	- 127,711,399.40	
051700300100 - Benue State Universal Basic Education	PURCHASE 5NOS HP LASERJET PRINTERS	15,000,000.00	15,000,000.00	6,520,000.00	6,520,000.00	43.5%	8,480,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 80NOS. WASTE BINS	30,000,000.00	30,000,000.00	3,384,000.00	3,384,000.00	11.3%	26,616,000.00	
051700300100 - Benue State Universal Basic Education	SBMC ENROLLMENT DRIVE ACTIVITIES PROJECT- BREAP (RESEARCH AND	100,000,000.00	100,000,000.00	18,660,856.00	18,660,856.00	18.7%	81,339,144.00	
051700300100 - Benue State Universal Basic Education	REHABILITATION OF MINI FOOTBALL FIELDS IN SELECTED SCHOOLS ACROSS THE	46,500,000.00	46,500,000.00	25,952,859.74	25,952,859.74	55.8%	20,547,140.26	
051700300100 - Benue State Universal Basic Education	DRILLING OF BOREHOLES IN SELECTED SCHOOLS ACROSS THE STATE	348,500,000.00	348,500,000.00	75,991,170.54	75,991,170.54	21.8%	272,508,829.46	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF 23NOS. USE STANDARD BLOCK OF THREE CLASSROOMS	2,520,000,000.00	2,520,000,000.00	601,168,797.32	858,328,085.57	34.1%	1,661,671,914.43	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF BLOCKS OF TWIN COMPACTMENT VIP TOILETS IN SELECTED	354,000,000.00	354,000,000.00	52,174,545.17	170,243,329.43	48.1%	183,756,670.57	
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	CONSTRUCTION OF PERIMETER FENCE AND GATEHOUSE AT SELECTED SCHOOLS	1,510,000,000.00	1,510,000,000.00	326,558,670.18	375,536,383.65	24.9%	1,134,463,616.35	
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	169,634,518.16	169,634,518.16	8.4%	1,860,365,481.84	
051700300100 - Benue State Universal Basic Education	REHABILITATION/RENOVATION OF CLASSROOMS, OFFICES STORES LIBRARY TOIETS	3,062,000,000.00	3,062,000,000.00	267,363,855.51	414,605,438.57	13.5%	2,647,394,561.43	
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	591,422,726.68	626,830,239.24	16.7%	3,132,337,071.56	
051700300100 - Benue State Universal Basic Education	PROJECT MONITORING AND EVALUATION	62,866,232.10	62,866,232.10	9,229,600.00	16,767,600.00	26.7%	46,098,632.10	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HIACE BUS 2023	296,822,360.72	296,822,360.72	-	-	0.0%	296,822,360.72	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF OFFICE FURNITURE AND FITTINGS: CHAIRS, TABLES, SAFE, FILE	145,968,440.00	145,968,440.00	-	-	0.0%	145,968,440.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF COMPUTERS: PURCHASE OF 25 NO. HP COMPUTER LAPTOPS , HP DESK	64,784,235.72	64,784,235.72	-	1,542,532.87	2.4%	63,241,702.85	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF 3 NO. SHREDDING MACHINES	45,700.00	45,700.00	-	-	0.0%	45,700.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051701100100 - College of Education, Katsina-Ala	PURCHASE OF 2 NO. HP SCANNERS	137,655.70	137,655.70	-	-	0.0%	137,655.70	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF 1 NO. SUMEC POWER GENERATING SET	900,900.00	900,900.00	-	-	0.0%	900,900.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - AUDIO & AUDIO VISUAL	45,800,900.00	45,800,900.00	-	-	0.0%	45,800,900.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF LIBRARY BOOKS & EQUIPMENT - BOOK STACK / SHELVES, BOOK	6,300,000.00	6,300,000.00	-	-	0.0%	6,300,000.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF SPORTING / GAMING EQUIPMENT: PURCHASE OF INDOOR SPORTING	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF SECURITY EQUIPMENT - PROVISION OF SECURITY GADGETS FOR THE	3,798,360.59	3,798,360.59	-	-	0.0%	3,798,360.59	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF INDUSTRIAL EQUIPMENT - GRINDING/MILLING MACHINE	813,934.41	813,934.41	-	-	0.0%	813,934.41	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: 2 BLOCS OF 4 BEDROOM	12,300,000.00	12,300,000.00	-	4,861,160.59	39.5%	7,438,839.41	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF ELECTRICITY IN THE CAMPUS	1,250,000.00	1,250,000.00	-	-	0.0%	1,250,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF 3 NO. BOREHOLES WATER FACILITIES	2,250,000.00	2,250,000.00	-	-	0.0%	2,250,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS/1 NO. VANS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: CONSTRUCTION OF LAWN	700,300.00	700,300.00	-	-	0.0%	700,300.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF 3.9KM PATHWAYS AT 2ND CAMPUS	400,700.50	400,700.50	-	-	0.0%	400,700.50	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS &	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION OF TRAFFIC / STREET LIGHTS AT BOTH CAMPUSES	450,000.00	450,000.00	-	-	0.0%	450,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION / PROVISION OF WATER-WAYS/DRAINAGE CHANNELS AT 2ND	20,500,000.00	20,500,000.00	-	-	0.0%	20,500,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION OF ENTREPRENEUR COMPLEX CENTER	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051701100100 - College of Education, Katsina-Ala	CONSTRUCTION OF MODERN ADMINISTRATIVE BLOCK	200,750,000.00	200,750,000.00	-	-	0.0%	200,750,000.00	
051701100100 - College of Education, Katsina-Ala	REHABILITATION / REPAIRS - ELECTRICITY TRANSFORMER AT 1ST CAMPUS	4,585,200.00	4,585,200.00	-	-	0.0%	4,585,200.00	
051701100100 - College of Education, Katsina-Ala	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: 1 NO. LECTURE THEATRE	33,913,933.86	33,913,933.86	-	-	0.0%	33,913,933.86	
051701100100 - College of Education, Katsina-Ala	RESEARCH AND DEVELOPMENT: 2025 NCCE ACCREDITATION	34,760,000.00	34,760,000.00	-	-	0.0%	34,760,000.00	
051701100100 - College of Education, Katsina-Ala	PURCHASE OF 1 NO. 500KVA MIKANO GENERATING SET	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 23 NOS. MOTOR CYCLES FOR BEQA QUALITY ASSURANCE	33,429,449.09	33,429,449.09	-	-	0.0%	33,429,449.09	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 5 NO. PICK-UP VANS AND 3 NO. TOYOTA 14 SEATER BUSES FOR BEQA	252,896,360.00	252,896,360.00	-	11,500,000.00	4.5%	241,396,360.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 50 NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS / 100NO.	73,603,650.00	73,603,650.00	-	-	0.0%	73,603,650.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 20NO. 2.0HP LG AIR CONDITIONERS FOR THE NEW HQTRS BUILDING	7,844,847.69	7,844,847.69	-	-	0.0%	7,844,847.69	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 6 NO. 32" LG TELEVISION SETS	3,245,609.93	3,245,609.93	-	-	0.0%	3,245,609.93	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 10 NO. SHELVES	10,875,878.15	10,875,878.15	-	-	0.0%	10,875,878.15	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 6 NO. REFRIGERATORS	5,616,217.75	5,616,217.75	-	-	0.0%	5,616,217.75	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF SAFES/FILE CABINETS/CUPBOARDS:	5,813,817.23	5,813,817.23	-	90,000.00	1.5%	5,723,817.23	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 10NO. HP 17" TOUCHSCREEN LAPTOP, INTEL COREI7, 32GB RAM, 1TB	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 3NO. SAMSUNG TABLETS FOR DATA COLLECTION FOR THE BOARD	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 1NO. PANASONIC DIGITAL CAMERA FOR BEQA	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 1NO. HP PRINTERS FOR BEQA HEADQUARTERS	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 2NO. PHOTOCOPIERS FOR ALL DEPARTMENTS AND UNITS FOR BEQA	1,000,000.00	1,000,000.00	820,000.00	820,000.00	82.0%	180,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF 1NO. PROJECTOR MACHINE: (EPSON POWERLITE V11H20020 2065	500,000.00	500,000.00	-	-	0.0%	500,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE AND INSTALATION OF SOLAR POWER PANEL FOR BEQAED HEADQUARTERS	38,758,781.55	38,758,781.55	-	-	0.0%	38,758,781.55	
051701200100 - Benue State Education Quality Assurance	PROVISION OF SECURITY GADGETS - CCTY CAMERA, HANDHELD SCANNER, WALKIE	6,113,810.20	6,113,810.20	-	-	0.0%	6,113,810.20	
051701200100 - Benue State Education Quality Assurance	BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS, INTERACTIVE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
051701200100 - Benue State Education Quality Assurance	CONSTRUCTION / PROVISION OF 2NO. BORE-HOLES AND OTHER WATER FACILITIES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
051701200100 - Benue State Education Quality Assurance	RENOVATION OF 1 NO. 7 OFFICE BLOCK FOR BEQA HEADQUARTERS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051701200100 - Benue State Education Quality Assurance	CONSTRUCTION AND COMPLETION OF BEQAEB PERMANENT OFFICE COMPLEX AT THE	500,000,000.00	500,000,000.00	25,520,000.00	377,920,000.00	75.6%	122,080,000.00	
051701200100 - Benue State Education Quality Assurance	PURCHASE OF INTERACTIVE SMART SCREEN FOR BOARD ROOM	10,000,000.00	10,000,000.00	-	1,900,000.00	19.0%	8,100,000.00	
051701300100 - College of Education Oju	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
051701300100 - College of Education Oju	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10NO. SET OF EXECUTIVE OFFICE	7,267,271.54	7,267,271.54	-	-	0.0%	7,267,271.54	
051701300100 - College of Education Oju	PURCHASE OF COMPUTERS (10 NO. HP 17" TOUCHSCREEN LAPTOP, INTEL CORE I7,	7,441,451.70	7,441,451.70	-	-	0.0%	7,441,451.70	
051701300100 - College of Education Oju	PURCHASE OF POWER GENERATING SET: 1NO. 100KVA PERKINS SOUND PROOF	14,088,114.01	14,088,114.01	-	-	0.0%	14,088,114.01	
051701300100 - College of Education Oju	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH	33,913,933.86	33,913,933.86	-	-	0.0%	33,913,933.86	
051701300100 - College of Education Oju	PURCHASE OF LIBRARY BOOKS & EQUIPMENT - BOOK STACK / SHELVES, BOOK	20,348,360.31	20,348,360.31	-	-	0.0%	20,348,360.31	
051701300100 - College of Education Oju	PURCHASE OF SPORTING / GAMING EQUIPMENT: FOOTBALL, VOLLEYBALL, HAND BALL,	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
051701300100 - College of Education Oju	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
051701300100 - College of Education Oju	CONSTRUCTION OF RECREATIONAL FACILITIES: LANDSCAPING OF NEW FOOTBALL	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051701300100 - College of Education Oju	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051701300100 - College of Education Oju	CONSTRUCTION OF MALE AND FEMALE HOSTELS AT COLLEGE OF EDUCATION, OJU.	71,311,470.84	71,311,470.84	-	-	0.0%	71,311,470.84	
051701300100 - College of Education Oju	REHABILITATION / REPAIRS OF OFFICE BUILDINGS:- RENOVATION OF 3NO.	34,920,959.09	34,920,959.09	-	-	0.0%	34,920,959.09	
051701300100 - College of Education Oju	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF NEW	108,676,811.14	108,676,811.14	-	-	0.0%	108,676,811.14	
051701300100 - College of Education Oju	CONSTRUCTION OF REINFORCED CONCRETE BOX CULVERTS AND SIDE DRAINAGES	5,658,079.02	5,658,079.02	-	-	0.0%	5,658,079.02	
051701300100 - College of Education Oju	CONSTRUCTION OF 2ND. CENTRAL STORES AT COLLEGE OF EDUCATION, OJU.	36,587,821.06	36,587,821.06	-	-	0.0%	36,587,821.06	
051701300100 - College of Education Oju	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF COLLEGE	4,069,672.06	4,069,672.06	-	-	0.0%	4,069,672.06	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051701300100 - College of Education Oju	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF PERIMETER	50,077,973.63	50,077,973.63	-	-	0.0%	50,077,973.63	
051701300100 - College of Education Oju	CONSTRUCTION OF INTER CAMPUS/ STREET LIGHT (SOLAR POWERED) AT COLLEGE	36,782,083.69	36,782,083.69	-	-	0.0%	36,782,083.69	
051701300100 - College of Education Oju	REHABILITATION / REPAIRS - CLASSROOMS, HOSTELS, LABS., HALLS, RECREATIONAL	55,715,748.48	55,715,748.48	-	-	0.0%	55,715,748.48	
051701300100 - College of Education Oju	RESEARCH AND DEVELOPMENT-: ASSET COLLATION DOCUMENTATION, REVALUATION	17,441,451.70	17,441,451.70	50,000.00	50,000.00	0.3%	17,391,451.70	
051701300100 - College of Education Oju	RESEARCH AND DEVELOPMENT-: TETFUND PROGRAMMES FOR DEVELOPMENT AT	31,975,994.78	31,975,994.78	-	-	0.0%	31,975,994.78	
051701300100 - College of Education Oju	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 2 TOYOTA PRADO JEEPS FOR	385,500,000.00	385,500,000.00	-	-	0.0%	385,500,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF MOTOR VEHICLES: (FOR OFFICIAL USE BY PRINCIPAL OFFICERS,	420,750,000.00	420,750,000.00	-	-	0.0%	420,750,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF COMPUTERS - HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7, 32GB	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF COMPUTER PRINTERS - LASERJET, COLOUR - TETFUND	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF PHOTOCOPYING MACHINES - TETFUND	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF HP SCANNERS - TETFUND	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT: BLUETOOTH SPEAKERS WITH	20,000,000.00	20,000,000.00	-	5,450,000.00	27.3%	14,550,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF LIBRARY BOOKS & EQUIPMENT: BOOK STACK / SHELVES, BOOK	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF SECURITY EQUIPMENT: (CCTV CAMERA, SCANNERS, LED TOUCH	25,000,000.00	25,000,000.00	-	1,580,776.34	6.3%	23,419,223.66	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF INDUSTRIAL EQUIPMENT FOR WORKSHOPS AND LABORATORIES -	30,000,000.00	30,000,000.00	-	15,342,900.00	51.1%	14,657,100.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS ACROSS VARIOUS SCHOOLS -	75,000,000.00	75,000,000.00	-	47,733,000.00	63.6%	27,267,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: (CONSTRUCTION OF	75,000,000.00	75,000,000.00	-	40,000,000.00	53.3%	35,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: RECTOR'S HOUSE	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF WATER FACILITIES: CONSTRUCTION OF	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF ROADS: WITHIN THE CAMPUSES	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: LECTURE HALLS FOR SCHOOLS	75,800,000.00	75,800,000.00	-	52,900,697.53	69.8%	22,899,302.47	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: AUDITORIUM WITH 600	70,000,000.00	70,000,000.00	-	38,350,000.00	54.8%	31,650,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL: REHABILITATION OF	75,340,000.00	75,340,000.00	58,714,008.17	114,284,008.17	151.7%	- 38,944,008.17	
051701800100 - Benue State Polytechnic, Ugbokolo	RESEARCH AND DEVELOPMENT: SOLAR RESEARCH; FOOD PROCESSING - TETFUND	20,000,000.00	20,000,000.00	-	8,390,500.00	42.0%	11,609,500.00	
051701800100 - Benue State Polytechnic, Ugbokolo	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION AND CONVOCAION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF ELECTRICITY: INSTALLATION OF SOLAR PANELS IN	33,000,000.00	33,000,000.00	87,591,993.87	107,591,993.87	326.0%	- 74,591,993.87	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: NEW GATE FROM THE EXPRESS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051701800100 - Benue State Polytechnic, Ugbokolo	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF CAREER	40,238,913.00	40,238,913.00	-	25,643,200.00	63.7%	14,595,713.00	
051701800100 - Benue State Polytechnic, Ugbokolo	PURCHASE OF INDUSTRIAL EQUIPMENT FOR FABRICATION IN WORKSHOPS FOR	44,355,731.71	44,355,731.71	-	21,675,890.00	48.9%	22,679,841.71	
051701800100 - Benue State Polytechnic, Ugbokolo	REHABILITATION / REPAIRS OF THE POLYTECHNIC HEALTH CENTRE	10,450,800.00	10,450,800.00	-	3,500,000.00	33.5%	6,950,800.00	
051701800100 - Benue State Polytechnic, Ugbokolo	REHABILITATION / REPAIRS OF THE POLYTECHNIC DILAPIDATED SPORT FACILITIES	25,311,800.00	25,311,800.00	-	-	0.0%	25,311,800.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF 5 NO. TOYOTA COROLLA MOTOR VEHICLES AND 1 LANDCRUISER JEEP	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF BUSES: 2 NO. COASTER BUSES AND 2 NO. HILLUX VANS	397,535,269.36	397,535,269.36	-	-	0.0%	397,535,269.36	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 50 NO. OFFICE	5,426,229.42	5,426,229.42	-	-	0.0%	5,426,229.42	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 50 NO. OFFICE	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF LECTURE HALLS	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 10 NO. COLOUR LED	1,017,418.02	1,017,418.02	-	-	0.0%	1,017,418.02	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 8 NO. PUBLIC	1,157,918.60	1,157,918.60	-	-	0.0%	1,157,918.60	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 5 NO.	1,027,107.71	1,027,107.71	-	-	0.0%	1,027,107.71	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 5 UNIT OF 1.5 HP	746,106.54	746,106.54	-	-	0.0%	746,106.54	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF OFFICE FURNITURE AND FITTINGS: PURCHASE OF 5 NO. ROOM AIR	983,504.08	983,504.08	-	-	0.0%	983,504.08	
051701800200 - Akawe Torkula Polytechnic, Makurdi	COMPUTERS: INTERNET NETWORK CONNECTION WITH NETWORK INTERFACE (LAN 8	3,875,878.15	3,875,878.15	-	-	0.0%	3,875,878.15	
051701800200 - Akawe Torkula Polytechnic, Makurdi	COMPUTERS: PURCHASE OF 50 NO. COMPUTER AND ACCESSORIES FOR	27,500,000.00	27,500,000.00	-	-	0.0%	27,500,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	COMPUTERS: PURCHASE OF 500 NO. DESKTOP AND LAPTOP COMPUTER SYSTEMS	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF COMPUTER PRINTERS: 1 NO. EACH OF COLOUR, INK-JET & LASERJETS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF 3 NO. SHARP PHOTOCOPYING MACHINES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF 2 NO. HP SCANNERS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF 1 NO. 200KVA (SOUND PROOF) POWER GENERATING SET	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF HEALTH / MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT,	22,500,000.00	22,500,000.00	-	-	0.0%	22,500,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF FIRE FIGHTING VEHICLE EQUIPMENT ETC.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT - 5 NO. LCD PROJECTORS, 5 NO.	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF LIBRARY BOOKS & EQUIPMENT -BOOK STACK / SHELVES, BOOK	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF SPORTING / GAMING EQUIPMENT: PROCUREMENT OF 5 SETS OF	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF SECURITY EQUIPMENT-:PROVISION OF SECURITY GADGETS (CCTV	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF INDUSTRIAL EQUIPMENT-PURCHASE OF 10 NO. MILLIAMMETERS,	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF INDUSTRIAL EQUIPMENT-PURCHASE OF SUNDRY BASIC ELECTRICITY,	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF INDUSTRIAL EQUIPMENT-PURCHASE OF ELECTRICAL, MECHANICAL,	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	PURCHASE OF INDUSTRIAL EQUIPMENT-PURCHASE OF WORKSHOP/LAB. MACHINES	11,000,000.00	11,000,000.00	-	-	0.0%	11,000,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	LANDSCAPING OF NEW FOOTBALL FIELD, VOLLEYBALL & BASKETBALL PITCHES ETC. IN	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

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051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS:	14,534,543.08	14,534,543.08	-	-	0.0%	14,534,543.08	
051701800200 - Akawe Torkula Polytechnic, Makurdi	COMPUTER SOFTWARE ACQUISITION (OPERATING SYSTEMS, MICROSOFT OFFICE,	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION OF 1 NO. CARPENTRY WORKSHOP WITH EQUIPMENTS	11,627,634.46	11,627,634.46	-	-	0.0%	11,627,634.46	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF NEW	5,813,817.23	5,813,817.23	-	-	0.0%	5,813,817.23	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO.	29,069,086.00	29,069,086.00	-	-	0.0%	29,069,086.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF PERIMETER	198,072,000.00	198,072,000.00	-	-	0.0%	198,072,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO.	10,156,351.00	10,156,351.00	-	-	0.0%	10,156,351.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF 1 NO.	19,379,391.00	19,379,391.00	-	-	0.0%	19,379,391.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS: CONSTRUCTION OF SCHOOL	48,448,477.00	48,448,477.00	-	-	0.0%	48,448,477.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF WATER FACILITIES: SERVICING OF 3 BOREHOLES	2,906,908.62	2,906,908.62	-	-	0.0%	2,906,908.62	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES: CONSTRUCTION	7,938,418.60	7,938,418.60	-	-	0.0%	7,938,418.60	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF	48,448,477.00	48,448,477.00	-	-	0.0%	48,448,477.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF DESIGN STUDIO,	9,689,695.00	9,689,695.00	-	-	0.0%	9,689,695.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: COST OF FLOORING OF THE	9,689,695.00	9,689,695.00	-	-	0.0%	9,689,695.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF	5,329,332.00	5,329,332.00	-	-	0.0%	5,329,332.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	5,813,817.00	5,813,817.00	-	-	0.0%	5,813,817.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	5,813,817.00	5,813,817.00	-	-	0.0%	5,813,817.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO. SOIL	6,782,787.00	6,782,787.00	-	-	0.0%	6,782,787.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	5,813,817.00	5,813,817.00	-	-	0.0%	5,813,817.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	5,813,817.00	5,813,817.00	-	-	0.0%	5,813,817.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	5,813,817.00	5,813,817.00	-	-	0.0%	5,813,817.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF 1 NO.	484,485.00	484,485.00	-	-	0.0%	484,485.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: PERIMETER FENCE WITH	13,565,574.00	13,565,574.00	-	-	0.0%	13,565,574.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: FOOTBALL FIELD WITH	4,844,847.69	4,844,847.69	-	-	0.0%	4,844,847.69	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION OF SCHOOL OF ENGINEERING COMPLEX WITH CLASSROOMS AND	96,896,954.00	96,896,954.00	-	-	0.0%	96,896,954.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION OF A NEW ULTRA MODERN POLYTECHNIC LIBRARY AT ATPOL, MAKURDI	193,793,908.00	193,793,908.00	-	-	0.0%	193,793,908.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION OF A MULTIPURPOSE ENGINEERING WORKSHOP AT ATPOL, MAKURDI	48,448,477.00	48,448,477.00	-	-	0.0%	48,448,477.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF SCHOOL OF	702,362,628.78	702,362,628.78	-	-	0.0%	702,362,628.78	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES: CONSTRUCTION OF	702,362,628.78	702,362,628.78	-	-	0.0%	702,362,628.78	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION OF ICT INFRASTRUCTURES: ICT AND INNOVATION HUB COMPLEX	993,960,268.28	993,960,268.28	-	-	0.0%	993,960,268.28	
051701800200 - Akawe Torkula Polytechnic, Makurdi	CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS: CONSTRUCTION OF LECTURE	490,190,285.47	490,190,285.47	-	-	0.0%	490,190,285.47	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - RESIDENTIAL BUILDINGS OF THE POLYTECHNIC	15,850,000.00	15,850,000.00	-	-	0.0%	15,850,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES: SCHOOL CLINIC	44,850,000.00	44,850,000.00	-	-	0.0%	44,850,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS	28,951,200.00	28,951,200.00	-	-	0.0%	28,951,200.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: RENOVATION OF LECTURE HALLS (E	46,250,000.00	46,250,000.00	-	-	0.0%	46,250,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: REPAIRS OF DILAPIDATED CEILING,	22,350,000.00	22,350,000.00	-	-	0.0%	22,350,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: PHYSICS / CHEMISTRY LABORATORY	18,750,000.00	18,750,000.00	-	-	0.0%	18,750,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: BIOLOGY / GEOLOGY LABORATORY	18,750,000.00	18,750,000.00	-	-	0.0%	18,750,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: COMPUTER BUILDING / COUNCIL HALL	23,150,000.00	23,150,000.00	-	-	0.0%	23,150,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - PUBLIC SCHOOLS: FASHION DESIGN/PAINTING AND	45,150,000.00	45,150,000.00	-	-	0.0%	45,150,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS AT THE POLY	45,550,000.00	45,550,000.00	-	-	0.0%	45,550,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS - LIBRARIES: COMPLETE REPAIRS OF SCHOOL LIBRARY	30,550,000.00	30,550,000.00	-	-	0.0%	30,550,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: OLD ADMINISTRATIVE	397,303,110.68	397,303,110.68	-	-	0.0%	397,303,110.68	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: FORMER AUDITORIUM/COUNCIL	19,650,000.00	19,650,000.00	-	-	0.0%	19,650,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAIN AUDITORIUM/ACADEMIC	21,850,000.00	21,850,000.00	-	-	0.0%	21,850,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: REGISTRY / RTV BLOCKS	25,550,000.00	25,550,000.00	-	-	0.0%	25,550,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: CHIEF SECURITY OFFICE/FORMER	24,750,000.00	24,750,000.00	-	-	0.0%	24,750,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: MAKURDI HOSTEL	397,303,110.68	397,303,110.68	-	-	0.0%	397,303,110.68	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'A'	397,303,110.68	397,303,110.68	-	-	0.0%	397,303,110.68	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'B'	397,303,110.68	397,303,110.68	-	-	0.0%	397,303,110.68	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: ABUJA HOSTEL BLOCK 'C & D'	397,303,110.68	397,303,110.68	-	-	0.0%	397,303,110.68	
051701800200 - Akawe Torkula Polytechnic, Makurdi	REHABILITATION / REPAIRS OF OFFICE BUILDINGS: LAGOS HOSTEL ANNEX	15,850,000.00	15,850,000.00	-	-	0.0%	15,850,000.00	
051701800200 - Akawe Torkula Polytechnic, Makurdi	RESEARCH AND DEVELOPMENT: NBTE ACCREDITATION TO UPGRADE THE	670,000,000.00	670,000,000.00	-	-	0.0%	670,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF MOTOR VEHICLES - 2 NO. TOYOTA LAND CRUISER PRADO JEEPS, 6 NO.	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF OFFICE FURNITURE: FURNISHING OF NEWLY ACCREDITED	35,000,000.00	35,000,000.00	21,270,375.00	32,940,635.00	94.1%	2,059,365.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7,	38,000,000.00	38,000,000.00	6,809,925.00	9,954,925.00	26.2%	28,045,075.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF 10 NO. HP COMPUTER PRINTERS (COLOURED A4, A3, LASERLETS &	15,000,000.00	15,000,000.00	2,310,000.00	2,515,000.00	16.8%	12,485,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF 10 NO. SHARP PHOTOCOPIING MACHINES	15,000,000.00	15,000,000.00	-	3,868,000.00	25.8%	11,132,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF 5 NO. 250KVA MIKANO SOUND PROOF POWER GENERATING SET	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF HEALTH AND MEDICAL EQUIPMENT (FIRST AID ROOM EQUIPMENT,	50,000,000.00	50,000,000.00	-	6,755,000.00	13.5%	43,245,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS FOR BSU -	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF 15NO. LCD PROJECTORS, 5NO. MICROSCOPES, MAPS, GLOBES,	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF BOOKS TO UPGRADE THE LIBRARY FOR VARIOUS FACILITIES	15,000,000.00	15,000,000.00	-	410,000.00	2.7%	14,590,000.00	
051702100100 - Father Moses Oshio Adasu State	PROCUREMENT OF 5 SETS OF SPORTING EQUIPMENT/KITS - BALLS, UNIFORMS,	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - CCTV CAMERA,	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
051702100100 - Father Moses Oshio Adasu State	PURCHASE OF INDUSTRIAL EQUIPMENT: PURCHASE OF WORKSHOP AND LAB.	5,000,000.00	5,000,000.00	6,082,280.00	6,082,280.00	121.6%	- 1,082,280.00	
051702100100 - Father Moses Oshio Adasu State	CONSTRUCTION /PROVISION OF WATER FACILITIES - MINI WATER WORKS WITH 2HP	20,000,000.00	20,000,000.00	264,000.00	264,000.00	1.3%	19,736,000.00	
051702100100 - Father Moses Oshio Adasu State	CONSTRUCTION /PROVISION OF 7.5KM ROADS WITHIN BSU CAMPUSES, MAKURDI.	40,000,000.00	40,000,000.00	-	16,666,200.00	41.7%	23,333,800.00	
051702100100 - Father Moses Oshio Adasu State	REHABILITATION/REPAIR OF RESIDENTIAL BUILDINGS - SCHOOL STAFF QUARTERS	5,000,000.00	5,000,000.00	850,000.00	850,000.00	17.0%	4,150,000.00	
051702100100 - Father Moses Oshio Adasu State	REHABILITATION/REPAIR OF OFFICE BUILDINGS FOR BSU	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051702100100 - Father Moses Oshio Adasu State	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	
051702100100 - Father Moses Oshio Adasu State	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF	1,000,000.00	1,000,000.00	-	5,000,000.00	500.0%	- 4,000,000.00	
051702100100 - Father Moses Oshio Adasu State	CONSTRUCTION /PROVISION OF INFRASTRUCTURE - CONSTRUCTION OF AN ULTRA	5,000,000.00	5,000,000.00	-	5,000,000.00	100.0%	-	
051703100200 - Benue State University College of Health	PURCHASE OF 2 NO. OFFICIAL AND 2 UTILITY VEHICLES FOR THE PROVOST, 6	320,060,000.00	320,060,000.00	-	-	0.0%	320,060,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF 14 SEATER HUMER BUS FOR STUDENTS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF FURNITURE & FITTINGS OF 50 NO. SWIVEL CHAIRS, 100 NO. VISITORS	55,010,000.00	55,010,000.00	1,360,000.00	3,150,000.00	5.7%	51,860,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF 20 NO. COMPUTERS: LAPTOPS, DESKTOPS & 1 NO. SERVER	15,025,000.00	15,025,000.00	-	-	0.0%	15,025,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF 10 NO. COMPUTERS COLOUR LASERJET PRINTERS	10,840,000.00	10,840,000.00	-	-	0.0%	10,840,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF 8 NO. PHOTOCOPYING MACHINES	6,410,000.00	6,410,000.00	-	-	0.0%	6,410,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF 3 NO. SCANNERS	5,801,000.00	5,801,000.00	-	-	0.0%	5,801,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF POWER GENERATING PLANT - PURCHASE & INSTALLATION OF SOLR	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF HEALTH MEDICAL EQUIPMENTS IN THE NEWLY ACCREDITED	40,005,000.00	40,005,000.00	-	-	0.0%	40,005,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF TEACHING/LEARNING EQUIPMENT: PROJECTORS TO FACILITATE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
051703100200 - Benue State University College of Health	PURCHASE OF SECURITY EQUIPMENT: CCTV CAMERA, SCANNERS, LED TOUCH	5,210,000.00	5,210,000.00	-	-	0.0%	5,210,000.00	
051703100200 - Benue State University College of Health	CONSTRUCTION/PROVISION OF WATER FACILITIES: CONSTRUCTION OF RESERVOIR	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051703100200 - Benue State University College of Health	REHABILITATION/REPAIRS OF OF RESIDENTIAL BUILDINGS: REPAIR OF EXISTING	50,000,000.00	50,000,000.00	974,000.00	1,546,640.00	3.1%	48,453,360.00	
051703100200 - Benue State University College of Health	REHABILITATION/REPAIRS OF WATER FACILITIES: BROKEN WATER PIPES AT THE	5,000,000.00	5,000,000.00	2,394,000.00	2,394,000.00	47.9%	2,606,000.00	
051703100200 - Benue State University College of Health	REHABILITATION OF THE 1 NO. COLLEGE WAREHOUSE	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051703100200 - Benue State University College of Health	RESEARCH ON INFANT MORTALITY RATE	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF 3.5KM ROAD NETWORK WITHIN THE CAMPUSES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF SPECIALIZED LABORATORIES AT A PERMANENT SITE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	LANDSCAPING AT THE PERMANENT SITE IN PREPARATION FOR CONSTRUCTIONS	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF CLASSROOM BUILDINGS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF SCHOOL/FACULTY BUILDINGS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF ADMINISTRATIVE BUILDINGS	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF ULTRA-MODERN DIGITAL LIBRARY RESOURCES,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF ANIMAL DEMONSTRATION FARMS: POULTRY,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE / PROVISION OF TRACTOR PLANT	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF RESEARCH CENTRES AND TRAINING CENTERS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF OPEN INNOVATION HUB FACILITIES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	LAND PREPARATION FOR CROP DEMONSTRATION FARMS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF PERIMETER FENCE AT UAST IHUGH	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF SPORTING/RECREATION FACILITIES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	DEVELOPMENT OF PATENTS & TRADEMARKS, COPYRIGHTS, INTELLECTUAL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONDUCT OF VERIFICATIONS, ACCREDITATIONS, ASSESSMENTS, MONITORING	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF DAM AND RETICULATION	787,560,500.00	787,560,500.00	-	-	0.0%	787,560,500.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF INDUSTRIAL PROCESSING ZONE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF FOOD PROCESSORS FOR THE INDUSTRIAL PROCESSING ZONE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF ADDITIONAL MOTOR VEHICLES: 2 NO. TOYOTA LAND CRUISER PRADO	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF INTERNATIONAL CONFERENCE CENTRE WITH	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF STATE-OF-THE ART HALL AND AUDITORIUM,	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF FURNISHINGS AND FURNITURE FOR BUILDINGS, HOSTELS, HALLS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF HOSTELS, MALE AND FEMALE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF STAFF HOUSING QUARTERS AND LODGES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF 1 TANKER FIRE TRUCKS-XOMG YZR5110 2024 MODEL FOR TWO	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF STATE-OF-THE-ART AMBULANCE SERVICE BUSES: 1 TOYOTA HIACE	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION OF A BESPOKE FIRE SERVICE STATION AT THE CAMPUS	580,000,000.00	580,000,000.00	-	-	0.0%	580,000,000.00	
051704100100 - Benue State University of Agriculture,	3.9MW SOLAR POWERED ELECTRIFICATION PROJECT AT UAST, IHUGH	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	

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051704100100 - Benue State University of Agriculture,	PURCHASE OF A MOBILE FOOD TRUCK/TRAILER	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION OF UAST HIGH-END RESTAURANT	510,000,000.00	510,000,000.00	-	-	0.0%	510,000,000.00	
051704100100 - Benue State University of Agriculture,	FURNISHING, EQUIPPING, DÉCOR & START-UP OF UAST RESTAURANT	490,000,000.00	490,000,000.00	-	-	0.0%	490,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE AND ASSEMBLY OF 50 NO. TRACTORS FOR UAST ACROSS THE STATE	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	CONTINGENCY FOR FURNITURE, FITTINGS, INTERIOR DESIGN/DÉCOR OF BUILDINGS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE AND PLANTING OF 50,000 TENERA PALM TREES ACROSS THE CAMPUS	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 10 NO. SET OF OFFICE EXECUTIVE	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING AND EQUIPPING OF	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF COMPUTERS (10 NO. HP 17T TOUCHSCREEN LAPTOP, INTEL CORE I7,	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF 10 NO. BIZHUB COMPUTER PRINTERS (COLOURED A4, A3 & WIRELESS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF 3 NO. A3 SHARP PHOTOCOPIING MACHINES	1,750,000.00	1,750,000.00	-	-	0.0%	1,750,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF 2 NO. 250KVA JMG SOUND PROOF POWER GENERATING SET	14,350,000.00	14,350,000.00	-	-	0.0%	14,350,000.00	
051704100100 - Benue State University of Agriculture,	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT 19NO. LCD PROJECTORS, 5NO.	12,450,000.00	12,450,000.00	-	-	0.0%	12,450,000.00	
051704100100 - Benue State University of Agriculture,	PROVISION OF SECURITY GADGETS FOR THE SECURITY UNIT - WALKIE-TALKIE RADIO	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS - CONSTRUCTION OF MALE	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
051704100100 - Benue State University of Agriculture,	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES - CONSTRUCTION OF	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051704100100 - Benue State University of Agriculture,	RESEARCH AND DEVELOPMENT: FOOD RESEARCH & DEVELOPMENT - SCIENTIFIC	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 72 NOS OF OFFICE TABLES AND 72 NOS OF SWIVEL OFFICE CHAIRS	10,032,900.00	10,032,900.00	-	-	0.0%	10,032,900.00	
051705400100 - Benue State Teaching Service Board	DRILLING OF 1NO OF SOLAR MOTORIZED BOREHOLE AT TSB HEADQUARTERS	14,156,264.00	14,156,264.00	-	-	0.0%	14,156,264.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 1 NO OF PRADO LANDCRUISER SUV TOYOTA JEEP	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 3 HILUX VEHICLES FOR MONITORING AND SUPERVISION	195,100,000.00	195,100,000.00	-	-	0.0%	195,100,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 18 SEATER TOYOTA (HUMMER) BUS FOR MONITORING AND	75,100,000.00	75,100,000.00	-	-	0.0%	75,100,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 10 NOS OF FIRE EXTINGUISHERS, 10 FIRE BUCKETS AND 5 FIRE	867,500.00	867,500.00	-	-	0.0%	867,500.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 1 NOS OF LCD PROJECTORS FOR TSB HEADQUARTERS	470,000.00	470,000.00	-	-	0.0%	470,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF SPORTS EQUIPMENTS FOR 289 POST PRIMARY SCHOOLS IN BENUE	9,800,000.00	9,800,000.00	-	-	0.0%	9,800,000.00	
051705400100 - Benue State Teaching Service Board	PURCHASE OF 10 WIRELESS SOLAR POWERED V380-4G LENS CCTV CAMERAS FOR	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00	
051705400100 - Benue State Teaching Service Board	BUILDING OF LOCAL AREA NETWORK, WEBSITE DESIGN, WEB HOSTING, EMAIL	1,600,000.00	1,600,000.00	-	-	0.0%	1,600,000.00	
051705400100 - Benue State Teaching Service Board	RENOVATION/REMODELLING OF 3 NOS OF OFFICE BLOCKS AT TSB HEADQUARTERS	153,836,957.52	153,836,957.52	-	-	0.0%	153,836,957.52	
051705400100 - Benue State Teaching Service Board	CONSTRUCTION OF 1 NO GATE/GATE HOUSE	22,092,520.87	22,092,520.87	-	-	0.0%	22,092,520.87	
051705400100 - Benue State Teaching Service Board	CONSTRUCTION OF 1 NO OF BLOCK OF COMPUTER BASED TEST (CBT) CENTRE IN	130,108,311.46	130,108,311.46	-	-	0.0%	130,108,311.46	
051705400100 - Benue State Teaching Service Board	LANDSCAPING AND INTERLOCKING (420 X 200 SQ METERS) OF TSB HEADQUARTERS	128,520,000.00	128,520,000.00	-	-	0.0%	128,520,000.00	
051705500100 - Benue State Science and Technical	PURCHASE OF LABORATORY EQUIPMENT AND REAGENTS, VIDEO CAMERAS,	129,841,918.19	129,841,918.19	-	-	0.0%	129,841,918.19	
051705600100 - Benue State Scholarship Board	PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES	1,140,417.26	1,140,417.26	-	-	0.0%	1,140,417.26	
052100100100 - Ministry of Health and Human Services	COMPLETION OF RENOVATION WORKS FOR STATE MEDICAL STORES (MAKURDI)	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
052100100100 - Ministry of Health and Human Services	RENOVATION OF STATE MEDICAL STORE (AFIR) (PHARMA GRACE WAREHOUSE)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health and Human Services	EQUITY FUND FOR BASIC HEALTH CARE PROVISION FUND	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health and Human Services	INFRASTRUCTURE AND LOGISTICS FOR EMERGENCY PREPAREDNESS AND RESPONSE	72,672,715.40	72,672,715.40	-	-	0.0%	72,672,715.40	
052100100100 - Ministry of Health and Human Services	INFRASTRUCTURE AND LOGISTICS FOR THE ELIMINATION OF NEGLECTED TROPICAL	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health and Human Services	NUT. 2.MIYCN MATERNAL, INFANT AND YOUNG CHILD NUTRITION: PROCUREMENT OF	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health and Human Services	SUPPORT CONTROL OF TUBERCULOSIS, LEPROSY AND BURULI ULCER TO IMPROVE	122,862,993.91	122,862,993.91	-	-	0.0%	122,862,993.91	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF PSYCHOTROPIC MEDICINES AND PROVIDE REHABILITATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health and Human Services	STRENGTHENING OF SUPPLY CHAIN MANAGEMENT PROGRAMME: DATA COLLECTION,	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health and Human Services	DEVELOPMENT OF HUMAN RESOURCE FOR HEALTH DATABASE: TRAINING OF HUMAN	48,448,476.94	48,448,476.94	-	-	0.0%	48,448,476.94	
052100100100 - Ministry of Health and Human Services	LASSA FEVER OUTBREAK RESPONSE, THROUGH CASE	19,379,390.77	19,379,390.77	-	-	0.0%	19,379,390.77	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION OF ENVIRONMENTAL HEALTH DEMONSTRATION GROUND, AGASHA	6,782,786.77	6,782,786.77	-	-	0.0%	6,782,786.77	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 80NO. PRACTICAL WORK TABLES AND SEATS, AGASHA	3,875,878.15	3,875,878.15	-	-	0.0%	3,875,878.15	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 150 DUAL DESK STUDENTS SEATS, AGASHA	11,627,634.46	11,627,634.46	-	-	0.0%	11,627,634.46	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION / EQUIPPING OF SCIENCE LABORATORY, AGASHA	33,913,933.86	33,913,933.86	-	-	0.0%	33,913,933.86	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION/ EQUIPPING OF ICT UNIT WITH PURCHASE OF 120 HP LAPTOP	20,348,360.31	20,348,360.31	-	-	0.0%	20,348,360.31	
052100100100 - Ministry of Health and Human Services	BUILDING OF 3NO. CLASSROOMS WITH OFFICES ATTACHED FOR AGASHA	27,131,147.08	27,131,147.08	-	-	0.0%	27,131,147.08	
052100100100 - Ministry of Health and Human Services	COMPLETION OF 1NO. FEMALE STUDENTS HOSTELS COLLAGE OF NURSING	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
052100100100 - Ministry of Health and Human Services	RENOVATION/EQUIPPING OF SCHOOL AUDITORIUM WITH DETACHABLE SEAT	38,758,781.55	38,758,781.55	-	-	0.0%	38,758,781.55	
052100100100 - Ministry of Health and Human Services	REMODELING OF HMB HEADQUARTERS IN MAKURDI	196,896,953.87	196,896,953.87	-	-	0.0%	196,896,953.87	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF MEDICAL CONSUMABLES FOR MATERNAL AND CHILD HEALTH	52,073,181.90	52,073,181.90	-	-	0.0%	52,073,181.90	
052100100100 - Ministry of Health and Human Services	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FIRE PROOF CABINETS, 10NO LG	28,778,395.30	28,778,395.30	769,600.00	769,600.00	2.7%	28,008,795.30	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 54NO. HP COMPUTERS, 50 DESKTOP & 5 LAPTOPS FOR COLLAGE OF	15,000,000.00	15,000,000.00	470,000.00	470,000.00	3.1%	14,530,000.00	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 100NO. WOODEN BUNK BEDS FOR STUDENTS OF COLLEGE OF NURSING	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
052100100100 - Ministry of Health and Human Services	PURCHASE OF POWER GENERATING SET (SOLAR SYSTEM, 1NO. 3KVA MIKANO	14,534,543.08	14,534,543.08	-	-	0.0%	14,534,543.08	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
052100100100 - Ministry of Health and Human Services	PURCHASE OF 30NO FIRE EXTINGUISHERS FOR COLLEGE OF NURSING	1,453,454.31	1,453,454.31	-	-	0.0%	1,453,454.31	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 9NO MANUAL AND ELECTRICAL BIRTH SIMULATORS IN	9,689,695.39	9,689,695.39	-	-	0.0%	9,689,695.39	
052100100100 - Ministry of Health and Human Services	PURCHASE OF LABORATORY EQUIPMENT: PIPETTES, SCALES, CENTRIFUGE, BUNSEN	24,224,238.47	24,224,238.47	-	-	0.0%	24,224,238.47	
052100100100 - Ministry of Health and Human Services	BENUE STATE FAMILY PLANNING SERVICE DELIVERY AND PROGRAMME MANAGEMENT:	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION OF ICT UNIT, BUILDING OF ENVIRONMENTAL HEALTH MUSEUM,	63,947,302.35	63,947,302.35	2,004,000.00	2,004,000.00	3.1%	61,943,302.35	
052100100100 - Ministry of Health and Human Services	ACCREDITATION FEES (MEDICAL LAB. SCI. COUNCIL, ENVIRONMENTAL HEALTH	53,293,324.63	53,293,324.63	-	-	0.0%	53,293,324.63	
052100100100 - Ministry of Health and Human Services	PHEOC - CONSTRUCTION OF A HYGIENIC CONVENIENCE FACILITY AND SECURITY	67,614,694.41	67,614,694.41	-	-	0.0%	67,614,694.41	
052100100100 - Ministry of Health and Human Services	STATE HIV/AIDS, VIRAL HEPATITIS AND STI CONTROL PROGRAMME (SASCP) -	53,358,578.97	53,358,578.97	-	-	0.0%	53,358,578.97	
052100100100 - Ministry of Health and Human Services	SUPPORT FOR WATER SANITATION AND HYGIENE (WASH) ACTIVITIES IN HEALTH	29,069,086.16	29,069,086.16	1,085,000.00	1,085,000.00	3.7%	27,984,086.16	
052100100100 - Ministry of Health and Human Services	SEED STOCK FOR TAKE-OFF OF STATE DRUG MANAGEMENT AGENCY (DMA)	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
052100100100 - Ministry of Health and Human Services	GENDER BASED VIOLENCE INTERVENTION: SUPPORTING SURVIVORS, ENHANCING	65,889,928.63	65,889,928.63	-	-	0.0%	65,889,928.63	
052100100100 - Ministry of Health and Human Services	SUPPORT FOR MEDICAL SERVICES:SUPERVISION AND INSPECTION OF MEDICAL	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052100100100 - Ministry of Health and Human Services	PURCHASE AND INSTALLATION OF DIGITAL INFRASTRUCTURE (A HEALTH	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100100100 - Ministry of Health and Human Services	PRODUCTION OF NHMIS DATA TOOLS FOR ALL HEALTH FACILITIES IN THE STATE	193,793,907.74	193,793,907.74	-	-	0.0%	193,793,907.74	
052100100100 - Ministry of Health and Human Services	PURCHASE OF MEDICAL EQUIPMENT, DRUGS AND OTHER MEDICAL CONSUMABLES	12,463,104,261.97	12,463,104,261.97	-	-	0.0%	12,463,104,261.97	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION OF PERIMETER FENCE FOR GENERAL HOSPITALS IN THE 23 LGAS OF	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052100100100 - Ministry of Health and Human Services	PURCHASE AND INSTALLATION OF SOLAR ENERGY INFRASTRUCTURE - 280 KVA	113,173,298.52	113,173,298.52	-	-	0.0%	113,173,298.52	
052100100100 - Ministry of Health and Human Services	PURCHASE OF AMBULANCE/ CALL VANS FOR 6 GENERAL HOSPITALS IN THE 3	96,896,953.87	96,896,953.87	-	-	0.0%	96,896,953.87	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 10NO. SET OF EXECUTIVE OFFICE CHAIRS & TABLES, DIGITAL LOCK	2,616,217.75	2,616,217.75	-	-	0.0%	2,616,217.75	
052100100100 - Ministry of Health and Human Services	PURCHASE OF 100KVA GENERATOR COHT AGASHA.	7,751,756.31	7,751,756.31	-	-	0.0%	7,751,756.31	
052100100100 - Ministry of Health and Human Services	RENOVATION OF OFFICE BUILDINGS, CLASS ROOMS, SCHOOL AUDITORIUM AND	19,379,390.77	19,379,390.77	106,000.00	106,000.00	0.5%	19,273,390.77	
052100100100 - Ministry of Health and Human Services	RE-BUILDING OF COLLAPSED FENCE AND RE-CONSTRUCTION OF DRAINAGES AT	7,267,271.54	7,267,271.54	-	-	0.0%	7,267,271.54	
052100100100 - Ministry of Health and Human Services	DEVELOPMENT OF HEALTH SECTOR ANNUAL OPERATIONAL PLAN IN LINE WITH THE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100100100 - Ministry of Health and Human Services	SUPPORT FOR STRONGER DIGITAL FOUNDATION IN THE HEALTH SECTOR. (HOPE	56,805,625.76	56,805,625.76	-	-	0.0%	56,805,625.76	
052100100100 - Ministry of Health and Human Services	REHABILITATION/ REPAIR OF 23 GENERAL HOSPITALS' STRUCTURES IN THE STATE	936,000,000.00	936,000,000.00	-	-	0.0%	936,000,000.00	
052100100100 - Ministry of Health and Human Services	PURCHASE OF MEDICAL EQUIPMENTS FOR ALL THE 23 GENERAL HOSPITALS:	900,000,000.00	900,000,000.00	-	-	0.0%	900,000,000.00	
052100100100 - Ministry of Health and Human Services	PURCHASE OF DRUGS AND OTHER MEDICAL CONSUMABLES FOR THE 23 GENERAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION OF VIP STANDARD PATIENT TOILETS FOR THE 23 GENERAL	50,265,000.00	50,265,000.00	-	-	0.0%	50,265,000.00	
052100100100 - Ministry of Health and Human Services	SINKING OF BOLE HOLE AND WATER ELECTRIFICATION IN ALL THE 23 GENERAL	106,540,392.48	106,540,392.48	-	35,000.00	0.0%	106,505,392.48	
052100100100 - Ministry of Health and Human Services	CONSTRUCTION OF MEDICAL WASTE INCINERATION FOR THE 23 GENERAL HOSPITALS	480,000,000.00	480,000,000.00	-	-	0.0%	480,000,000.00	
052100100100 - Ministry of Health and Human Services	MALARIA ELIMINATION: PROCUREMENT OF MEDICAL COMMODITIES	800,000,000.00	800,000,000.00	-	-	0.0%	800,000,000.00	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF ICT EQUIPMENT AND LOGISTICS TO ORGANISE STATE COUNCIL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00	
052100100100 - Ministry of Health and Human Services	STRENGTHENING STATE LEVEL COORDINATION OF HEALTH FINANCING MECHANISMS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF DIAGNOSTIC,SCREENING AND TREATMENT EQUIPMENT FOR NON-	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
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	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF 3NO NEO-NATAL EQUIPMENTS FOR THREE GENERAL HOSPITALS IN	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100100100 - Ministry of Health and Human Services	PROCUREMENT OF 9 SOLAR POWERED BLOOD BANKS IN SIX GENERAL HOSPITALS IN	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00	
052100200100 - Benue State Health Insurance Agency	PURCHASE OF LAND: 200X200M ALONG GBOKO ROAD FOR OFFICE BUILDING FOR	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100200100 - Benue State Health Insurance Agency	PROCUREMENT OF 5NO. ADDITIONAL EXECUTIVE OFFICE SWIVEL CHAIRS	7,606,410.88	7,606,410.88	465,000.00	465,000.00	6.1%	7,141,410.88	
052100200100 - Benue State Health Insurance Agency	PURCHASE AND INSTALLATION OF BIOMETRIC DATA CAPTURE MACHINES FOR	57,923,992.31	57,923,992.31	-	24,197,732.64	41.8%	33,726,259.67	
052100200100 - Benue State Health Insurance Agency	MONITORING AND EVALUATION OF ALL BASELINE FACILITIES	30,251,923.04	30,251,923.04	-	28,048,584.56	92.7%	2,203,338.48	
052100200100 - Benue State Health Insurance Agency	RESEARCH AND DEVELOPMENT FOR QUALITY ASSURANCE MEASURING STANDARDS,	44,842,923.04	44,842,923.04	-	41,000,440.00	91.4%	3,842,483.04	
052100200100 - Benue State Health Insurance Agency	REGISTRATION OF 700 IDPS IN BENUE STATE BY UNICEF	15,409,000.00	15,409,000.00	-	10,622,000.00	68.9%	4,787,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 2 NO. TOYOTA CAMRY XSE V6 (3.5L V6 8A), 1 NO. TOYOTA LAND	520,000,000.00	520,000,000.00	-	-	0.0%	520,000,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 1 NO. 2022 MODEL TOYOTA HILUX VAN	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 1 NO. MINI 30,000 LITERS WATER TANKER TRUCK FOR BSUTH	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 1 NO. 32 SEATER, 2023 MODEL TOYOTA COASTER BUS WITH DIESEL	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING OF OFFICE &	127,000,000.00	127,000,000.00	26,820,893.00	30,659,743.00	24.1%	96,340,257.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 100 NO. HP COMPUTER LAPTOPS , HP DESK TOPS, ICT EQUIPMENT &	85,000,000.00	85,000,000.00	6,219,000.00	7,169,000.00	8.4%	77,831,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 65 NO. HP COMPUTER PRINTERS - COLOUR, DESKJET & LASERJET	19,500,000.00	19,500,000.00	2,050,000.00	2,430,000.00	12.5%	17,070,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 15 NO. PHOTOCOPIING MACHINES	24,750,000.00	24,750,000.00	450,000.00	450,000.00	1.8%	24,300,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 10 NO. SHREDDING MACHINES	673,750.00	673,750.00	-	-	0.0%	673,750.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 10 NO. HP SCANNERS	732,690.00	732,690.00	-	-	0.0%	732,690.00	
052102600100 - Benue State University Teaching Hospital	ACQUISITION OF SOLAR & INVERTER SYSTEM AND GREEN ENERGY, PURCHASE OF 5	1,760,000,000.00	1,760,000,000.00	480,000.00	1,830,000.00	0.1%	1,758,170,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF MATERNAL FETAL MEDICINE & OPERATING THEATRE EQUIPTS,	1,027,609,772.84	1,027,609,772.84	14,782,000.00	32,299,450.00	3.1%	995,310,322.84	
052102600100 - Benue State University Teaching Hospital	ONCOLOGY CANCER CENTRE, NEW ADMIN ANNEX BUILDING, SCHOOLS' PERIMETER	2,040,986,199.00	2,040,986,199.00	-	-	0.0%	2,040,986,199.00	
052102600100 - Benue State University Teaching Hospital	CONSTRUCTION OF MINI WATER WORKS, 200,000 LITRES OF WATER RESERVOIR,	1,492,800,000.00	1,492,800,000.00	-	-	0.0%	1,492,800,000.00	
052102600100 - Benue State University Teaching Hospital	REHABILITATION / REPAIRS OF 10 NO. BOREHOLES & OTHER WATER FACILITIES AT	431,250,000.00	431,250,000.00	667,000.00	2,095,300.00	0.5%	429,154,700.00	
052102600100 - Benue State University Teaching Hospital	EROSION & FLOOD CONTROL: SEWAGE/ DRAINAGE NETWORK	29,032,895.00	29,032,895.00	-	-	0.0%	29,032,895.00	

Benue State Government

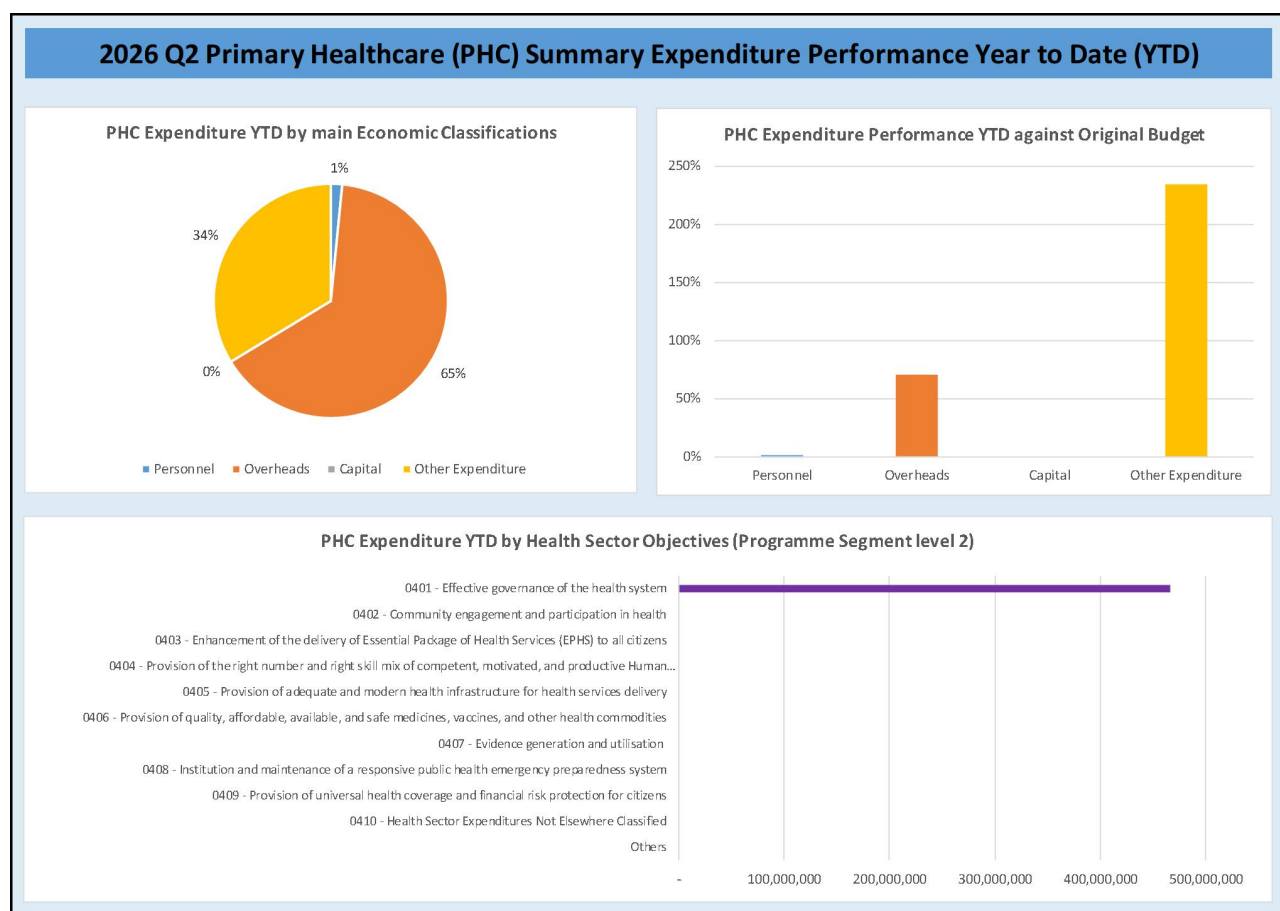
Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
052102600100 - Benue State University Teaching Hospital	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: ZOOS, PARKS &	65,750,000.00	65,750,000.00	-	-	0.0%	65,750,000.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF OFFICE FURNITURE AND FITTINGS: FURNISHING NEW SERVICE UNITS	100,289,200.00	100,289,200.00	-	-	0.0%	100,289,200.00	
052102600100 - Benue State University Teaching Hospital	PURCHASE OF 50 NO. HP COMPUTER LAPTOP FOR MEMCH	42,500,000.00	42,500,000.00	-	-	0.0%	42,500,000.00	
052102600100 - Benue State University Teaching Hospital	INFRASTRUCTURAL REMODELING AND REHABILITATIONS OF HOSPITAL FACILITIES,	1,071,000,000.00	1,071,000,000.00	3,000,000.00	4,028,000.00	0.4%	1,066,972,000.00	
052102600100 - Benue State University Teaching Hospital	ACQUISITION OF PAYROLL, GENERAL ACCOUNTING, HOSPITAL INFORMATION MGT	877,502,362.00	877,502,362.00	518,000.00	518,000.00	0.1%	876,984,362.00	
052102600100 - Benue State University Teaching Hospital	REHABILITATION / REPAIRS/RENOVATION OF ADMIN BLOCK, ACADEMIC BLOCK,	1,755,000,000.00	1,755,000,000.00	19,744,462.78	59,487,027.03	3.4%	1,695,512,972.97	
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	
052110200100 - Hospital Management Board	PURCHASE OF POWER GENERATING SET:- 1NO. 100KVA GASOLINE SUMEE SOUND	2,728,846.41	2,728,846.41	-	-	0.0%	2,728,846.41	
052110300100 - Benue State College of Health Sciences	PURCHASE OF MOTOR VEHICLES: PURCHASE OF 1 NO. TOYOTA HILUX ADVENTURE	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF COMPUTERS: PURCHASE OF 90 NO. DELL DESKTOPS COMPUTERS AND	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF PHOTOCOPY MACHINE: PURCHASE OF 4 NO. HP LASER JET MULTI	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF SCANNING MACHINES: PURCHASE OF 1 No. HP SCAN JET AT BENUE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF BLUETOOTH SPEAKERS WITH LOUD STEREO SOUND, VIDEO CAMERAS,	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF LIBRARY BOOKS & EQUIPMENT -BOOK STACK / SHELVES, BOOK	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF SECURITY EQUIPMENT:- PROVISION OF SECURITY GADGETS FOR THE	1,750,000.00	1,750,000.00	-	-	0.0%	1,750,000.00	
052110300100 - Benue State College of Health Sciences	PURCHASE OF INDUSTRIAL EQUIPMENT:- PURCHASE OF COMMUNICATION	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
052110300100 - Benue State College of Health Sciences	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 3	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	
052110300100 - Benue State College of Health Sciences	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 1 No. 6	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00	
052110300100 - Benue State College of Health Sciences	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: DRILLING OF 3 NO. MOTORIZED	7,000,000.00	7,000,000.00	-	251,000.00	3.6%	6,749,000.00	
052110300100 - Benue State College of Health Sciences	CONSTRUCTION / PROVISION OF INFRASTRUCTURE- CONSTRUCTION OF 1 No.	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS: CONSTRUCTION OF	48,348,476.94	48,348,476.94	-	-	0.0%	48,348,476.94	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: CONSTRUCTION OF ULTRA	48,348,476.94	48,348,476.94	-	-	0.0%	48,348,476.94	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION OF TRAFFIC /STREET LIGHTS: COMPLETION OF FLOODLIGHT AT	19,919,639.74	19,919,639.74	-	-	0.0%	19,919,639.74	
053900100100 - Ministry of Youth, Sports and Creativity	REHABILITATION / REPAIRS - ELECTRICITY AT APER AKU STADIUM MAKURDI	196,793.91	196,793.91	-	-	0.0%	196,793.91	
053900100100 - Ministry of Youth, Sports and Creativity	REHABILITATION / REPAIRS - SPORTING FACILITIES: UPGRADING OF APER AKU	540,535,021.75	540,535,021.75	-	-	0.0%	540,535,021.75	
053900100100 - Ministry of Youth, Sports and Creativity	RESEARCH AND DEVELOPMENT: YOUTH EMPOWERMENT AND SKILLS ACQUISITION	551,896,553.87	551,896,553.87	-	-	0.0%	551,896,553.87	
053900100100 - Ministry of Youth, Sports and Creativity	ANNIVERSARIES/CELEBRATIONS: SPORTING ACTIVITIES (GOVERNOR'S CUP)	451,096,755.60	451,096,755.60	-	-	0.0%	451,096,755.60	
053900100100 - Ministry of Youth, Sports and Creativity	CELEBRATION OF WORLD CREATIVITY DAY DAY IN APRIL, 2025	50,890,853.80	50,890,853.80	-	-	0.0%	50,890,853.80	
053900100100 - Ministry of Youth, Sports and Creativity	BENUE CREATIVE DANCE CHAMPIONSHIP CONCERT IN MAY 2025	24,224,238.47	24,224,238.47	-	-	0.0%	24,224,238.47	
053900100100 - Ministry of Youth, Sports and Creativity	ALL SECONDARY SCHOOL FESTIVAL OF CREATIVE ARTS AND CRAFTS IN SEPTEMBER,	33,913,900.00	33,913,900.00	-	-	0.0%	33,913,900.00	
053900100100 - Ministry of Youth, Sports and Creativity	TALENT HUNT/DEVELOPMENT - BENUE HOLIDAY CAMP - BENUE GOT TALENT (BGT)	600,448,476.94	600,448,476.94	-	-	0.0%	600,448,476.94	
053900100100 - Ministry of Youth, Sports and Creativity	COMEDY SHOW (NIGHT OF A THOUSAND LAUGH OR BENUE OF A THOUSAND LAUGH)	34,398,418.62	34,398,418.62	-	-	0.0%	34,398,418.62	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF SPORTING FACILITIES: - SPORTING FACILITIES:	1,016,894,957.71	1,016,894,957.71	-	-	0.0%	1,016,894,957.71	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF INFRASTRUCTURE: - CONSTRUCTION OF AN ULTRA	76,896,953.87	76,896,953.87	-	-	0.0%	76,896,953.87	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF	153,793,907.74	153,793,907.74	-	-	0.0%	153,793,907.74	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES: CONSTRUCTION OF A	66,896,953.87	66,896,953.87	-	-	0.0%	66,896,953.87	
053900100100 - Ministry of Youth, Sports and Creativity	PURCHASE OF FILM EQUIPMENT - 5NO. FILM MAKING TOLL KITS (TOUCHSCREEN	67,147,708.65	67,147,708.65	-	-	0.0%	67,147,708.65	
053900100100 - Ministry of Youth, Sports and Creativity	ESTABLISHMENT OF BENUE FILM DEVELOPMENT AND PRODUCTION CENTRE, MAKURDI	163,793,907.74	163,793,907.74	-	-	0.0%	163,793,907.74	
053900100100 - Ministry of Youth, Sports and Creativity	CONSTRUCTION OF YAGBA AND AGAN, RECREATIONAL FACILITIES AT MAKURDI LGA,	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
053905400100 - Benue State Sports Marketing and	PURCHASE OF 5NO. SET OF EXECUTIVE OFFICE SWIVEL CHAIRS AND TABLES	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00	
053905400100 - Benue State Sports Marketing and	PURCHASE OF 10NOS PROJECTOR SCREEN FOR TRAINING OF STAFF OF THE BOARD	1,840,000.00	1,840,000.00	-	-	0.0%	1,840,000.00	
053905400100 - Benue State Sports Marketing and	PURCHASE OF SECURITY EQUIPMENT: PROVISION OF SECURITY GADGETS CCTV ETC.	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00	
053905400100 - Benue State Sports Marketing and	REPAIRS ELECTRICITY INSTALLATION IN THE OFFICE ACCOMODATION	2,350,000.00	2,350,000.00	-	-	0.0%	2,350,000.00	
053905400100 - Benue State Sports Marketing and	RESEARCH AND DEVELOPMENT: RESEARCH IN LOTTERY, BETTING AND ANY GAME OF	3,931,848.60	3,931,848.60	-	-	0.0%	3,931,848.60	
054400100100 - Ministry of Humanitarian Affairs and	PURCHASE OF 100 NO SET OF OFFICE FURNITURE AND FITTINGS OF EXECUTIVE	347,583,272.42	347,583,272.42	-	-	0.0%	347,583,272.42	
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	
054400100100 - Ministry of Humanitarian Affairs and	PROVISION FOR EMERGENCY SCHOOLS FOR IDPs IN BENUE STATE	218,666,649.21	218,666,649.21	-	-	0.0%	218,666,649.21	
054400100100 - Ministry of Humanitarian Affairs and	PROVISION FOR EARLY WARNING EARLY RESPONSE (EVER) PROJECT TO	350,100,000.00	350,100,000.00	-	-	0.0%	350,100,000.00	
054400100100 - Ministry of Humanitarian Affairs and	REHABILITATION /REPAIR OF DILAPIDATED OFFICE BUILDING AT MHADM	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00	
054400100100 - Ministry of Humanitarian Affairs and	MONITORING AND EVALUATION - REPORTING MECHANISM IN MINISTRIES	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00	
054400100100 - Ministry of Humanitarian Affairs and	CONSTRUCTION OF 1000 NOS TWO ROOM HOUSE FOR RESETTLEMENT OF IDPS IN	250,000,000.00	250,000,000.00	370,000.00	169,210,000.00	67.7%	80,790,000.00	
054400100100 - Ministry of Humanitarian Affairs and	PROVISION FOR CULTIVATION OF 200 HECTERS OF LAND FOR MAIZE AND RICE FARM	446,541,662.17	446,541,662.17	-	-	0.0%	446,541,662.17	
054400100100 - Ministry of Humanitarian Affairs and	RESEARCH INTO SUSTAINABILITY OF READY TO USE THERAPEUTIC FOODS IN IDP	330,000,000.00	330,000,000.00	-	-	0.0%	330,000,000.00	
054400100100 - Ministry of Humanitarian Affairs and	PROVISION FOR DATA COLLECTION & REGISTRATION FOR IDPS AND THE HOST	326,450,000.00	326,450,000.00	-	-	0.0%	326,450,000.00	
054400100100 - Ministry of Humanitarian Affairs and	DEVELOPMENT OF WEBSITE AND MOBILE APPS FOR MINISTRY OF HUMANITARIAN	326,450,000.00	326,450,000.00	-	-	0.0%	326,450,000.00	
054400100100 - Ministry of Humanitarian Affairs and	ALTERNATIVE DISPUTE RESOLUTION (PEACE BUILDING FOR FARMERS' HERDERS	262,000,000.00	262,000,000.00	-	-	0.0%	262,000,000.00	
054400100100 - Ministry of Humanitarian Affairs and	AMNESTY PROGRAMME TO REPENTANT BANDIT IN BENUE STATE. (STATE	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00	
054400100100 - Ministry of Humanitarian Affairs and	CONDUCT BASELINE NEEDS, ENVIRONMENTAL IMPACT, SOCIAL IMPACT ASSESSMENT	560,000,000.00	560,000,000.00	-	-	0.0%	560,000,000.00	
055100100100 - Bureau of Local Government and	PURCHASE OF OFFICE FURNITURE AND FITTINGS: 6NO. SET OF OFFICE EXECUTIVE	5,000,000.00	5,000,000.00	6,610,311.38	8,830,311.38	176.6%	- 3,830,311.38	
055100100100 - Bureau of Local Government and	PURCHASE OF 3 NO. PURCHASE OF 250KVA SOUNDPROOF POWER GENERATING	196,925,050.00	196,925,050.00	-	-	0.0%	196,925,050.00	
055100100100 - Bureau of Local Government and	PURCHASE OF FIRE FIGHTING EQUIPMENT - 15NO. FIRE EXTINGUISHER	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00	
055100100100 - Bureau of Local Government and	PURCHASE OF SECURITY EQUIPMENT CCTV CAMERA, HANDHELD SCANNERS, LED	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00	
055100100100 - Bureau of Local Government and	CONSTRUCTION / PROVISION OF WATER FACILITIES: 3 NO. BOREHOLES AT LGCAs	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00	

4 Primary Healthcare Budget Performance

4.A Overview

The approved Primary Health Care budget for the 2026 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 second quarter of 2026, a total of ₦466,331,585.53 was expended, representing 17.1% of the total approved PHC budget. Specifically, the Social Sector accounted for the entire ₦466,331,585.53 expenditure, translating to a 18.6% 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



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
010000000000	ADMINISTRATION SECTOR:	217,418,015.66	217,418,015.66	-	-	0.0%	217,418,015.66
011100000000	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
050000000000	SOCIAL SECTOR:	2,504,114,862.57	2,504,114,862.57	184,662,859.84	466,331,585.53	18.6%	2,037,783,277.04
052100000000	Ministry of Health and Human Services	2,178,323,226.36	2,178,323,226.36	184,662,859.84	466,331,585.53	21.4%	1,711,991,640.83
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	177,862,943.35	443,842,698.12	41.6%	622,804,411.40
052102700100	Benue State Primary Health Care Board	111,676,116.84	111,676,116.84	6,799,916.49	22,488,887.41	20.1%	89,187,229.43
054400000000	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 22: Primary Healthcare Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
707	HEALTH	2,178,323,226.36	2,178,323,226.36	184,662,859.84	466,331,585.53	21.4%	1,711,991,640.83
7074	PUBLIC HEALTH SERVICES	1,178,323,226.36	1,178,323,226.36	184,662,859.84	466,331,585.53	39.6%	711,991,640.83
70741	PUBLIC HEALTH SERVICES	1,178,323,226.36	1,178,323,226.36	184,662,859.84	466,331,585.53	39.6%	711,991,640.83
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 23: Primary Healthcare Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
04	Health	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
0401	Effective governance of the health system	1,178,323,226.36	1,178,323,226.36	184,662,859.84	466,331,585.53	39.6%	711,991,640.83
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	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 24: Primary Healthcare Expenditure by Economic Classification

Benue State Government Budget Performance Report 2026 Q2 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1- Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
2	EXPENDITURES	2,721,532,878.23	2,721,532,878.23	184,662,859.84	466,331,585.53	17.1%	2,255,201,292.70
21	PERSONNEL COST	673,669,954.29	673,669,954.29	3,744,416.49	7,293,832.98	1.1%	666,376,121.31
2101	SALARY	73,169,954.29	73,169,954.29	3,159,416.49	6,318,832.98	8.6%	66,851,121.31
210101	SALARIES AND WAGES	73,169,954.29	73,169,954.29	3,159,416.49	6,318,832.98	8.6%	66,851,121.31
21010101	SALARY	12,531,383.00	12,531,383.00	-	-	50.4%	6,212,550.02
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	585,000.00	975,000.00	0.2%	599,525,000.00
210201	ALLOWANCES	2,500,000.00	2,500,000.00	585,000.00	975,000.00	39.0%	1,525,000.00
21020101	NON-REGULAR ALLOWANCES	2,500,000.00	2,500,000.00	585,000.00	975,000.00	39.0%	1,525,000.00
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	180,918,443.35	459,037,752.55	92.6%	36,894,793.68
2202	OVERHEAD COST	428,789,277.27	428,789,277.27	180,918,443.35	301,942,695.48	70.4%	126,846,581.79
220201	TRAVEL & TRANSPORT - GENERAL	17,689,351.54	17,689,351.54	37,443,982.00	39,272,982.00	222.0%	-
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,881,535.39	5,881,535.39	2,845,982.00	3,424,982.00	58.2%	2,456,553.39
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	11,807,816.16	11,807,816.16	34,598,000.00	35,848,000.00	303.6%	-
220202	UTILITIES - GENERAL	26,447,073.12	26,447,073.12	2,090,400.00	4,352,200.00	16.5%	22,094,873.12
22020201	ELECTRICITY CHARGES	3,656,909.00	3,656,909.00	445,000.00	800,000.00	21.9%	2,856,909.00
22020202	TELEPHONE CHARGES	193,793.89	193,793.89	-	10,000.00	5.2%	183,793.89
22020203	INTERNET ACCESS CHARGES	2,955,357.02	2,955,357.02	1,538,600.00	1,890,000.00	64.0%	1,065,357.02
22020204	SATELLITE BROADCASTING ACCESS CHARGES	654,054.67	654,054.67	22,800.00	76,200.00	11.7%	577,854.67
22020205	WATER RATES	363,363.34	363,363.34	84,000.00	126,000.00	34.7%	237,363.34
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	7.9%	16,960,421.54
220203	MATERIALS & SUPPLIES - GENERAL	19,098,388.94	19,098,388.94	10,384,800.00	12,143,300.00	63.6%	6,955,088.94
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,571,575.23	5,571,575.23	2,622,000.00	3,488,000.00	62.6%	2,083,575.23
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	4,158,300.00	5,050,800.00	109.7%	-
22020306	PRINTING OF SECURITY DOCUMENTS	2,131,732.68	2,131,732.68	3,604,500.00	3,604,500.00	169.1%	-
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	13,651,125.00	16,994,600.20	112.2%	1,848,906.14
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,183,987.42	5,183,987.42	785,000.00	951,000.00	18.3%	4,232,987.42
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	1,800,000.00	3,450,775.20	245.6%	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,999,660.00	2,999,660.00	9,859,825.00	10,744,825.00	358.2%	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,268,970.01	2,268,970.01	318,000.00	544,000.00	24.0%	1,724,970.01
22020406	OTHER MAINTENANCE SERVICES	1,366,246.60	1,366,246.60	888,300.00	1,304,000.00	95.4%	62,246.60
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	450,000.00	1,200,000.00	26.4%	3,337,939.00
22020501	LOCAL TRAINING	4,537,939.00	4,537,939.00	450,000.00	1,200,000.00	26.4%	3,337,939.00
220206	OTHER SERVICES - GENERAL	3,825,188.02	3,825,188.02	500,500.00	1,037,500.00	27.1%	2,787,688.02

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1- Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020601	SECURITY SERVICES	2,616,217.68	2,616,217.68	442,000.00	700,000.00	26.8%	1,916,217.68
22020602	OFFICE RENT	678,279.00	678,279.00	-	-	0.0%	678,279.00
22020605	CLEANING & FUMIGATION SERVICES	530,691.34	530,691.34	58,500.00	337,500.00	63.6%	193,191.34
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,734,984.08	15,734,984.08	5,495,200.00	15,450,200.00	98.2%	284,784.08
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	5,495,200.00	11,450,200.00	155.8%	- 4,101,646.97
22020710	OTHER GENERAL SERVICES	4,069,672.00	4,069,672.00	-	4,000,000.00	98.3%	69,672.00
220208	FUEL & LUBRICANTS - GENERAL	12,182,628.52	12,182,628.52	2,581,500.00	3,904,500.00	32.0%	8,278,128.52
22020801	MOTOR VEHICLE FUEL COST	7,945,550.52	7,945,550.52	1,309,000.00	2,039,000.00	25.7%	5,906,550.52
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	339,139.00	339,139.00	-	110,000.00	32.4%	229,139.00
22020803	PLANT / GENERATOR FUEL COST	3,897,939.00	3,897,939.00	1,272,500.00	1,755,500.00	45.0%	2,142,439.00
220209	FINANCIAL CHARGES - GENERAL	2,761,562.37	2,761,562.37	6,661.50	22,877.43	0.8%	2,738,684.94
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,422,423.37	2,422,423.37	6,661.50	22,877.43	0.9%	2,399,545.94
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	108,314,274.85	207,564,535.85	66.7%	103,801,931.77
22021001	REFRESHMENT & MEALS	4,606,909.00	4,606,909.00	189,700.00	550,700.00	12.0%	4,056,209.00
22021002	HONORARIUM & SITTING ALLOWANCE	7,170,374.89	7,170,374.89	160,000.00	1,168,000.00	16.3%	6,002,374.89
22021003	PUBLICITY & ADVERTISEMENTS	27,884,708.65	27,884,708.65	8,140,020.00	12,366,860.00	44.3%	15,517,848.65
22021004	MEDICAL EXPENSES-LOCAL	257,400,380.34	257,400,380.34	97,989,554.85	191,273,975.85	74.3%	66,126,404.49
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	275,000.00	525,000.00	26.4%	1,461,388.02
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,607,574.77	5,607,574.77	1,560,000.00	1,680,000.00	30.0%	3,927,574.77
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	234.0%	- 89,951,788.12
220401	LOCAL GRANTS AND CONTRIBUTIONS	67,143,268.95	67,143,268.95	-	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	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

4.C Primary Healthcare Capital Expenditure by Project

Table 25: Primary Healthcare Capital Expenditure by Project

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging
011100500100 - Sustainable Development Goals (SDGs)	CONSTRUCTION OF 9MO 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, BOREHOLE,	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	

5 Basic Education Budget Performance

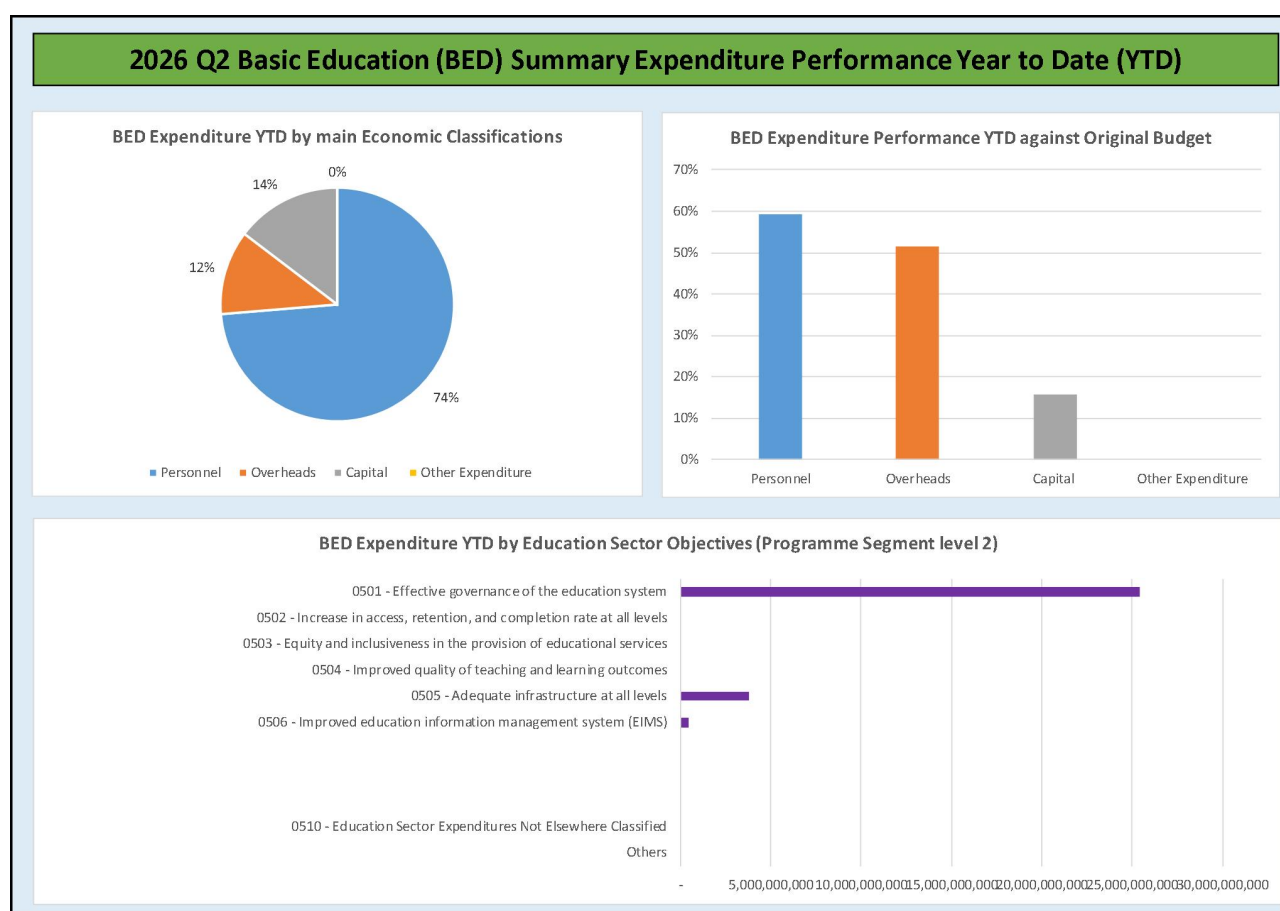
5.A Overview

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 second quarter of 2026, the Basic Education budget performance shows an expenditure of ₦29,609,243,909.27, representing 41.7% of the total approved Basic Education budget. Furthermore, while the Social Sector expended ₦29,609,243,909.27, achieving 46.4% of its approved budget, the Administration Sector recorded zero budget performance during the period under review.

A summary of the performance Year to Date (YTD) against the **revised budget** is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

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



5.B Budget Implementation Reports by NCOA Segment

Table 26: Basic Education Expenditure by Administrative Classification

Benue State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
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	14,733,578,137.28	29,609,243,909.27	46.4%	34,255,162,602.22
051700000000	Ministry of Education and Knowledge Management	63,864,406,511.49	63,864,406,511.49	14,733,578,137.28	29,609,243,909.27	46.4%	34,255,162,602.22
051700300100	Benue State Universal Basic Education Board (SUBEB)	63,864,406,511.49	63,864,406,511.49	14,733,578,137.28	29,609,243,909.27	46.4%	34,255,162,602.22

Table 27: Basic Education Expenditure by Functional Classification

Benue State Government Budget Performance Report 2026 Q2 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
709	EDUCATION	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
7091	PRE-PRIMARY AND PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
70912	PRIMARY EDUCATION	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14

Table 28: Basic Education Expenditure by Programme Classification

Benue State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
05	Education	63,864,406,511.49	63,864,406,511.49	14,733,578,137.28	29,609,243,909.27	46.4%	34,255,162,602.22
0501	Effective governance of the education system	44,231,992,173.64	44,231,992,173.64	11,466,915,892.28	25,394,326,129.07	57.4%	18,837,666,044.58
0505	Adequate infrastructure at all levels	17,562,414,337.85	17,562,414,337.85	3,119,762,232.76	3,763,198,926.86	21.4%	13,799,215,410.99
0506	Improved education information management system (EIMS)	2,070,000,000.00	2,070,000,000.00	146,900,012.24	451,718,853.34	21.8%	1,618,281,146.66
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 29: Basic Education Expenditure by Economic Classification

Benue State Government Budget Performance Report 2026 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1 - Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
2	EXPENDITURES	70,973,691,680.41	70,973,691,680.41	14,733,578,137.28	29,609,243,909.27	41.7%	41,364,447,771.14
21	PERSONNEL COST	36,774,737,236.60	36,774,737,236.60	10,902,811,314.79	21,817,197,090.54	59.3%	14,957,540,146.06
2101	SALARY	36,734,737,236.60	36,734,737,236.60	10,894,298,074.79	21,806,851,850.54	59.4%	14,927,885,386.06
210101	SALARIES AND WAGES	36,734,737,236.60	36,734,737,236.60	10,894,298,074.79	21,806,851,850.54	59.4%	14,927,885,386.06
21010101	SALARY	36,734,737,236.60	36,734,737,236.60	10,894,298,074.79	21,806,851,850.54	59.4%	14,927,885,386.06
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000.00	40,000,000.00	8,513,240.00	10,345,240.00	25.9%	29,654,760.00
210201	ALLOWANCES	40,000,000.00	40,000,000.00	8,513,240.00	10,345,240.00	25.9%	29,654,760.00
21020101	NON REGULAR ALLOWANCES	40,000,000.00	40,000,000.00	8,513,240.00	10,345,240.00	25.9%	29,654,760.00
22	OTHER RECURRENT COSTS	6,716,765,603.71	6,716,765,603.71	448,486,830.01	3,452,935,101.15	51.4%	3,263,830,502.57
2202	OVERHEAD COST	6,716,765,603.71	6,716,765,603.71	448,486,830.01	3,452,935,101.15	51.4%	3,263,830,502.57
220201	TRAVEL & TRANSPORT - GENERAL	57,236,926.98	57,236,926.98	13,430,800.00	35,217,021.15	61.5%	22,019,905.83
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,500,000.00	13,500,000.00	5,393,800.00	11,467,380.00	84.9%	2,032,620.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,936,926.98	23,936,926.98	8,037,000.00	23,749,641.15	99.2%	187,285.83
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	1,090,000.00	1,250,000.00	24.2%	3,908,000.00
22020203	INTERNET ACCESS CHARGES	5,158,000.00	5,158,000.00	1,090,000.00	1,250,000.00	24.2%	3,908,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,536,074,951.29	2,536,074,951.29	162,880,100.00	2,926,701,746.40	115.4%	- 390,626,795.11
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	221,651,672.27	221,651,672.27	97,000,000.00	110,300,000.00	49.8%	111,351,672.27
22020302	BOOKS	1,003,698,350.02	1,003,698,350.02	-	953,518,396.40	95.0%	50,179,953.62
22020305	PRINTING OF NON SECURITY DOCUMENTS	183,768,765.27	183,768,765.27	56,070,100.00	80,152,600.00	43.6%	103,616,165.27
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,105,956,163.72	1,105,956,163.72	-	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	9,810,000.00	9,810,000.00	46.7%	11,190,000.00
220204	MAINTENANCE SERVICES - GENERAL	203,358,450.73	203,358,450.73	15,984,800.00	38,377,300.00	18.9%	164,981,150.73
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	128,068,667.49	128,068,667.49	9,571,800.00	19,381,800.00	15.1%	108,686,867.49
22020402	MAINTENANCE OF OFFICE FURNITURE	281,001.17	281,001.17	-	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	65.1%	2,423,012.46
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	18,505,851.10	18,505,851.10	4,927,000.00	4,927,000.00	26.6%	13,578,851.10
22020405	MAINTENANCE OF PLANTS/GENERATORS	49,120,000.00	49,120,000.00	1,486,000.00	6,459,500.00	13.2%	42,660,500.00
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	50,925,500.00	59,343,500.00	3.3%	1,736,241,491.84
22020501	LOCAL TRAINING	1,794,648,321.29	1,794,648,321.29	50,925,500.00	59,343,500.00	3.3%	1,735,304,821.29
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	120,468,029.50	166,044,029.50	32.4%	347,101,774.93
22020601	SECURITY SERVICES	320,078,000.00	320,078,000.00	60,796,500.00	106,372,500.00	33.2%	213,705,500.00
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	480,000.00	480,000.00	3.1%	14,894,668.22
22020605	CLEANING & FUMIGATION SERVICES	177,234,167.64	177,234,167.64	59,191,529.50	59,191,529.50	33.4%	118,042,638.14
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	521,894,474.80	521,894,474.80	11,544,500.00	13,544,500.00	2.6%	508,349,974.80
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	1,500,000.00	1,500,000.00	0.8%	195,145,138.36
22020703	LEGAL SERVICES	111,000,000.00	111,000,000.00	2,100,000.00	4,100,000.00	3.7%	106,900,000.00
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	7,944,500.00	7,944,500.00	7.2%	102,055,500.00
220208	FUEL & LUBRICANTS - GENERAL	209,044,370.67	209,044,370.67	16,538,000.00	38,188,000.00	18.3%	170,856,370.67
22020801	MOTOR VEHICLE FUEL COST	150,244,370.67	150,244,370.67	13,058,000.00	31,228,000.00	20.8%	119,016,370.67

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1 - Q2)	% 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	6,960,000.00	11.8%	51,840,000.00
220209	FINANCIAL CHARGES - GENERAL	1,310,174.48	1,310,174.48	154,025.51	245,884.57	18.8%	1,064,289.91
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,310,174.48	1,310,174.48	154,025.51	245,884.57	18.8%	1,064,289.91
220210	MISCELLANEOUS EXPENSES GENERAL	873,957,458.49	873,957,458.49	55,471,075.00	174,023,119.53	19.9%	699,934,338.96
22021001	REFRESHMENT & MEALS	65,645,066.68	65,645,066.68	2,600,000.00	20,893,500.00	31.8%	44,751,566.68
22021002	HONORARIUM & SITTING ALLOWANCE	239,766,000.00	239,766,000.00	-	36,418,000.00	15.2%	203,348,000.00
22021003	PUBLICITY & ADVERTISEMENTS	180,000,000.00	180,000,000.00	25,548,000.00	56,517,000.00	31.4%	123,483,000.00
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	4,670,000.00	34,781,456.15	22.8%	117,803,139.99
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	10,279,075.00	13,039,163.38	12.6%	90,462,632.29
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	12,374,000.00	12,374,000.00	30.8%	27,786,000.00
23	CAPITAL EXPENDITURE	27,482,188,840.10	27,482,188,840.10	3,382,279,992.48	4,339,111,717.58	15.8%	23,143,077,122.52
2301	FIXED ASSETS PURCHASED	5,391,380,794.95	5,391,380,794.95	819,159,534.94	1,123,978,376.04	20.8%	4,267,402,418.91
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,391,380,794.95	5,391,380,794.95	819,159,534.94	1,123,978,376.04	20.8%	4,267,402,418.91
23010105	PURCHASE OF MOTOR VEHICLES	700,000,000.00	700,000,000.00	174,897,975.50	174,897,975.50	25.0%	525,102,024.50
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	46,380,794.95	46,380,794.95	10,817,020.00	10,817,020.00	23.3%	35,563,774.95
23010113	PURCHASE OF COMPUTERS	1,870,000,000.00	1,870,000,000.00	134,526,012.24	439,344,853.34	23.5%	1,430,655,146.66
23010114	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	15,000,000.00	6,520,000.00	6,520,000.00	43.5%	8,480,000.00
23010124	PURCHASE OF TEACHING /LEARNING AID EQUIPMENT	2,760,000,000.00	2,760,000,000.00	492,398,527.20	492,398,527.20	17.8%	2,267,601,472.80
2302	CONSTRUCTION / PROVISION	21,140,952,479.72	21,140,952,479.72	2,471,122,959.32	3,077,977,840.92	14.6%	18,062,974,638.80
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,140,952,479.72	21,140,952,479.72	2,471,122,959.32	3,077,977,840.92	14.6%	18,062,974,638.80
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	300,000,000.00	300,000,000.00	284,891,399.40	284,891,399.40	95.0%	15,108,600.60
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	348,500,000.00	348,500,000.00	75,991,170.54	75,991,170.54	21.8%	272,508,829.46
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	12,691,285,168.92	12,691,285,168.92	868,532,652.83	1,272,933,524.14	10.0%	11,418,351,644.78
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	73,000,000.00	73,000,000.00	101,917,276.36	101,917,276.36	139.6%	- 28,917,276.36
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,728,167,310.80	7,728,167,310.80	1,139,790,460.19	1,342,244,470.48	17.4%	6,385,922,840.32
2303	REHABILITATION / REPAIRS	46,500,000.00	46,500,000.00	25,952,859.74	25,952,859.74	55.8%	20,547,140.26
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	46,500,000.00	46,500,000.00	25,952,859.74	25,952,859.74	55.8%	20,547,140.26
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	46,500,000.00	46,500,000.00	25,952,859.74	25,952,859.74	55.8%	20,547,140.26
2305	OTHER CAPITAL PROJECTS	903,355,565.43	903,355,565.43	66,044,638.48	111,202,640.88	12.3%	792,152,924.55
230501	ACQUISITION OF NON TANGIBLE ASSETS	903,355,565.43	903,355,565.43	66,044,638.48	111,202,640.88	12.3%	792,152,924.55
23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	500,000,000.00	18,660,856.00	47,704,668.50	9.5%	452,295,331.50
23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00	12,374,000.00	12,374,000.00	6.2%	187,626,000.00
23050103	MONITORING AND EVALUATION	203,355,565.43	203,355,565.43	35,009,782.48	51,123,972.38	25.1%	152,231,593.05

5.C Basic Education Capital Expenditure by Project

Table 30: Basic Education Capital Expenditure by Project

Benue State Government Budget Performance Report 2026 Q2 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q2 Performance	2026 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE- GOV Tagging
023900100100 - 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	
023900100100 - 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	89,837,565.00	89,837,565.00	15.0%	510,162,435.00	
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	7,433,020.00	7,433,020.00	148.7%	2,433,020.00	
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	134,526,012.24	439,344,853.34	49.4%	450,655,146.66	
051700300100 - Benue State Universal Basic Education	MONITORING AND EVALUATION: SCHOOLS MONITORING, SUPERVISION AND	140,489,333.33	140,489,333.33	25,780,182.48	34,356,372.38	24.5%	106,132,960.95	
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	12,374,000.00	12,374,000.00	6.2%	187,626,000.00	
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	492,398,527.20	492,398,527.20	17.8%	2,267,601,472.80	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 50NO. BAJAJ MOTOCYCLE FOR QUANTITY ASSURANCE OFFICERS	100,000,000.00	100,000,000.00	85,060,410.50	85,060,410.50	85.1%	14,939,589.50	
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	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 SELECTED SCHOOLS ACROSS THE STATE	73,000,000.00	73,000,000.00	101,917,276.36	101,917,276.36	139.6%	28,917,276.36	
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	57,180,000.00	57,180,000.00	28.6%	142,820,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 3,000 NOS. POWER BANKS	100,000,000.00	100,000,000.00	227,711,399.40	227,711,399.40	227.7%	127,711,399.40	
051700300100 - Benue State Universal Basic Education	PURCHASE 5NOS HP LASERJET PRINTERS	15,000,000.00	15,000,000.00	6,520,000.00	6,520,000.00	43.5%	8,480,000.00	
051700300100 - Benue State Universal Basic Education	PURCHASE OF 80NOS. WASTE BINS	30,000,000.00	30,000,000.00	3,384,000.00	3,384,000.00	11.3%	26,616,000.00	
051700300100 - Benue State Universal Basic Education	SBMC ENROLLMENT DRIVE ACTIVITIES PROJECT- BREAP (RESEARCH AND	100,000,000.00	100,000,000.00	18,660,856.00	18,660,856.00	18.7%	81,339,144.00	
051700300100 - Benue State Universal Basic Education	REHABILITATION OF MINI FOOTBALL FIELDS IN SELECTED SCHOOLS ACROSS THE	46,500,000.00	46,500,000.00	25,952,859.74	25,952,859.74	55.8%	20,547,140.26	
051700300100 - Benue State Universal Basic Education	DRILLING OF BOREHOLES IN SELECTED SCHOOLS ACROSS THE STATE	348,500,000.00	348,500,000.00	75,991,170.54	75,991,170.54	21.8%	272,508,829.46	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF 23NOS. USE STANDARD BLOCK OF THREE CLASSROOMS	2,520,000,000.00	2,520,000,000.00	601,168,797.32	858,328,085.57	34.1%	1,661,671,914.43	
051700300100 - Benue State Universal Basic Education	CONSTRUCTION OF BLOCKS OF TWIN COMPARTMENT VIP TOILETS IN SELECTED	354,000,000.00	354,000,000.00	52,174,545.17	170,243,329.43	48.1%	183,756,670.57	
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	CONSTRUCTION OF PERIMETER FENCE AND GATEHOUSE AT SELECTED SCHOOLS	1,510,000,000.00	1,510,000,000.00	326,558,670.18	375,536,383.65	24.9%	1,134,463,616.35	
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	169,634,518.16	169,634,518.16	8.4%	1,860,365,481.84	
051700300100 - Benue State Universal Basic Education	REHABILITATION/RENOVATION OF CLASSROOMS, OFFICES STORES LIBRARY TOILETS	3,062,000,000.00	3,062,000,000.00	267,363,855.51	414,605,438.57	13.5%	2,647,394,561.43	
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	591,422,726.68	626,830,239.24	16.7%	3,132,337,071.56	
051700300100 - Benue State Universal Basic Education	PROJECT MONITORING AND EVALUATION	62,866,232.10	62,866,232.10	9,229,600.00	16,767,600.00	26.7%	46,098,632.10	