

SECRET
BENUE STATE OF NIGERIA
MINISTRY OF FINANCE AND ECONOMIC PLANNING



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25TH July, 2026.

Our Ref: DMO/S/DD/T.1/ 143

Your Ref: _____

Date: _____

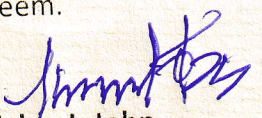
The Director General
Debt Management Office
NDIC Building (First Floor)
Plot 447/448, Constitution Avenue
P.M.B 532
Garki – Abuja

RE: REQUEST FOR BENUE STATE'S Q2 DOMESTIC DEBT STOCK AND SERVICE FIGURE.

Please refer to your letter captioned above referenced DMO/SPD/081/II/341 dated 15th June 2026, requesting for the Benue State's Q2 Domestic Debt Stock and Service Figures.

2. I hereby wish to forward the attached documents on the State's First quarter Domestic Stock and Service figures as required.

3. While thanking you for your usual cooperation, please be assured of my high regards and esteem.


Edigbo, I. John

Ag. Director – General
Benue State DMO
For Hon. Commissioner

DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT

BENUE STATE DOMESTIC DEBT DATA AS AT JUNE 30, 2026

AMOUNT IN Naira

DEBT CATEGORY	1ST QUARTER, 2026 (JANUARY - MARCH)			2ND QUARTER 2026 (APRIL - JUNE)			3RD QUARTER 2026 (JULY - SEPTEMBER)		
	HISTORICAL			ACTUAL			PROJECTION		
	DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE	
		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST
SALARY PAID-OUT									
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)	8,365,287,605.69	126,329,017.66	305,098,155.14	8,234,216,819.17	131,070,786.52	300,356,386.28	8,098,226,281.15	135,990,538.02	295,436,634.79
EXCESS CRUDE ACCOUNT (ECA) LOAN									
STATE BONDS									
COMMERCIAL BANK LOANS									
AGRIC. LOAN									
INFRASTRUCTURE LOAN									
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS									
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDP)	283,333,333.11	50,000,000.01	7,621,770.93	233,333,333.10	50,000,000.01	7,621,770.93	183,333,333.09	50,000,000.01	7,621,770.93
JUDGEMENT DEBTS									
GOVT - GOVT DEBTS									
CONTRACTORS' ARREARS									
PENSION AND GRATUITY ARREARS									
SALARY ARREARS AND OTHER STAFF CLAIMS									
OTHER DEBTS									
TOTAL	112,854,392,660.86	14,864,511,887.18	342,679,780.09	112,316,128,908.09	15,033,903,771.51	326,825,982.01	112,087,045,764.05	229,083,144.04	341,376,726.26

Signed: Honourable Commissioner for Finance

Benue State Ministry of Finance

Name: *Michael Okeke*Date: *11/08/26*

Signed: Director General, Benue State Debt Management Department

Name: *Edi 5168 1.5 26/09/23*

Note : Documents to accompany the duly completed template are as follows:

(1) Copies of signed loan Agreements if there were new loans or facilities acquired during the period.

INDIVIDUAL AMOUNTS OF CONTRACTORS' ARREARS AS AT 30TH MARCH, 2026

PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION; ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)

YEAR	PROJECT COST	VALUE OF CERTIFICATES PENDING	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING (ARREARS)	CONTINGENT LIABILITY
2001 TOTAL	9,223,870,005.54	154,902,430.50	8,683,255,347.32	8,528,352,916.82	154,902,430.50	540,614,658.22
2002 TOTAL	730,717,168.83	-	687,820,714.88	687,820,714.88	-	42,886,453.95
2003 TOTAL	205,946,563.46	-	171,749,461.03	171,749,461.03	-	34,197,102.43
2004 TOTAL	12,332,235,479.77	692,168,706.08	9,056,497,905.18	8,364,329,199.10	692,168,706.08	3,275,737,574.59
2005 TOTAL	707,866,860.34	-	598,654,521.15	598,654,521.15	-	109,212,339.19
2006 TOTAL	23,004,161,641.72	77,036,669.59	18,573,023,097.79	18,495,986,428.20	77,036,669.59	4,431,138,543.93
2007 TOTAL	23,871,096,177.69	53,869,510.70	20,049,656,442.31	19,995,786,931.61	53,869,510.70	3,821,439,735.38
2008 TOTAL	82,280,479,999.96	120,074,515.90	73,042,800,470.21	72,922,725,954.31	120,074,515.90	9,237,679,529.75
2009 TOTAL	10,720,424,003.81	142,172,154.04	8,960,292,032.63	8,818,119,878.59	142,172,154.04	1,760,131,971.18
2010 TOTAL	21,174,929,814.09	747,877,317.59	15,963,441,442.39	15,215,564,124.80	747,877,317.59	5,211,488,371.70
2011 TOTAL	18,374,276,425.33	572,319,524.29	13,975,678,524.87	13,403,359,000.58	572,319,524.29	4,398,597,900.46
2012 TOTAL	18,805,528,740.85	2,482,865,722.93	10,385,573,539.04	7,902,707,816.11	2,482,865,722.93	8,419,955,201.81
2013 TOTAL	35,012,521,308.77	2,373,188,211.65	14,520,691,495.72	12,147,503,284.07	2,373,188,211.65	20,491,829,813.05
2014 TOTAL	7,559,900,851.90	175,830,137.03	4,984,913,091.66	4,809,082,954.63	175,830,137.03	2,574,987,760.24
2015 TOTAL	5,566,086,912.34	1,157,072.29	5,086,040,605.44	5,084,883,533.15	1,157,072.29	480,046,306.90
2016 TOTAL	21,711,688,136.57	189,346,383.84	16,046,157,872.68	15,856,811,488.84	189,346,383.84	5,665,530,263.89
2017 TOTAL	32,472,579,661.93	1,225,811,087.89	5,719,409,167.68	4,493,598,079.79	1,225,811,087.89	26,753,170,494.25
2018 TOTAL	8,716,937,958.52	166,568,082.38	3,528,433,253.24	3,361,865,170.86	166,568,082.38	5,197,004,705.28
2019 TOTAL	2,599,913,980.70	28,801,674.02	2,128,608,336.99	2,099,806,667.97	28,801,674.02	471,305,643.71
2020 TOTAL	22,827,984,376.78	2,472,672,194.53	14,550,778,210.74	12,078,106,016.21	2,472,672,194.53	8,294,145,350.76
2021 TOTAL	2,961,736,799.89	34,277,214.31	2,640,472,254.47	2,606,195,040.16	34,277,214.31	321,264,545.42
2022 TOTAL	7,412,820,448.36	194,212,053.84	6,288,172,765.36	6,093,960,711.52	194,212,053.84	1,124,647,683.00
2023 TOTAL	53,735,265,233.27	842,734,371.56	31,210,466,298.43	30,367,761,926.87	842,734,371.56	22,524,768,934.84
2024 TOTAL	276,511,462,204.05	17,927,713,626.24	113,188,545,410.86	95,260,831,784.62	17,927,713,626.24	163,322,916,793.19
2025 TOTAL	127,803,739,732.73	4,238,544,985.60	102,463,062,675.41	98,224,517,689.81	4,238,544,985.60	25,273,791,102.32
2026 TOTAL	-	-	-	-	-	-
GRAND TOTAL	826,324,170,487.20	34,914,143,646.80	502,504,224,937.48	467,590,081,290.68	34,914,143,646.80	323,778,498,779.44

AGGREGATE AMOUNTS OF CONTRACTORS' ARREARS AS AT 30TH JUNE, 2026

PRIMARY RECORDER HOLDER(S): PROCUREMENT COMMISSION, ACCOUNTANT GENERAL OFFICE (CONTRACT SECTION)

YEAR	DATA SOURCE	OUTSTANDING (B/F)	NEW	AMOUNT DUE	AMOUNT PAID	OUTSTANDING (C/F)
Q1 (JAN. - MAR.) 2026	STATE AUDIT DEPARTMENT (AUDIT FEES)					
	ACCOUNTANT GENERAL OFFICE	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88
	Q1 2025 TOTAL	20,227,556,557.70	20,141,184,631.59	40,368,741,189.29	8,788,136,169.41	31,580,605,019.88
Q2 (APRIL - JUNE) 2026	STATE AUDIT DEPARTMENT (AUDIT FEES)					
	ACCOUNTANT GENERAL OFFICE	31,580,605,019.88	13,986,127,347.58	45,566,732,367.46	12,636,702,372.58	32,930,029,994.88
	Q1 2025 TOTAL	31,580,605,019.88	13,986,127,347.58	45,566,732,367.46	12,636,702,372.58	32,930,029,994.88

AGGREGATE AMOUNT OF PENSION AND GRATUITY ARREARS AS AT 30TH JUNE, 2026 (EXECUTIVE SUMMARY)
PRIMARY RECORD HOLDER (S): BUREAU OF SALARY AND PENSION

YEAR	CATEGORY	DATA SOURCE	PENSION & GRATUITY(B/F)	NEW PENSION/GRATUITY	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING(C/F)
Q1 (JAN.-MAR.) 2026	State Government	BUREAU OF SALARY AND PENSION	67,663,350,483.96		67,663,350,483.96	5,651,672,843.54	62,011,677,640.42
"	Benue State University	"	2,929,902,459.20		2,929,902,459.20		2,929,902,459.20
"	College of Health Sciences	"	210,181,035.01		373,468,105.77	812,409.52	372,655,696.25
"	BSU Teaching Hospital	"	216,698,359.73	22,251,516.89	238,949,876.62	6,000,000.00	232,949,876.62
Q1 (JAN.-MAR.) 2026	TOTAL		71,020,132,337.90		71,205,670,925.55	5,658,485,253.06	65,547,185,672.49
Q2 (APRIL-JUNE) 2026	State Government	BUREAU OF SALARY AND PENSION	62,011,677,640.42		62,011,677,640.42		62,011,677,640.42
"	Benue State University	"	2,929,902,459.20		2,929,902,459.20		2,929,902,459.20
"	College of Health Sciences	"	372,655,696.25		372,655,696.25		372,655,696.25
"	BSU Teaching Hospital	"	232,949,876.62	9,512,671.16	242,462,547.78	3,000,000.00	239,462,547.78
Q2 (APRIL-JUNE) 2026	TOTAL		65,547,185,672.49	9,512,671.16	65,556,698,343.65	3,000,000.00	65,553,698,343.65

AGGREGATE AMOUNTS OF SALARY ARREARS AS AT 30TH JUNE, 2026.

PRIMARY RECORD HOLDER (S): BUREAU OF SALARY AND PENSION; PAYROLL MANAGEMENT DEPARTMENT							
YEAR	DATA SOURCE	GROSS SALARY(B/F)	OTHER CLAIMS	NEW	AMOUNT DUE	AMOUNT PAID	AMOUNT OUTSTANDING(C/F)
Q1 (JAN. - MAR. 2026)	PAYROL DEPT	5,742,152,934.91	-	-	5,742,152,934.91		5,742,152,934.91
Q2 (APRIL - JUNE 2026)	"	5,742,152,934.91			5,742,152,934.91	1,993,180,172.96	3,748,972,761.95